

COMPUTERS ARE FREE FOR EVERYONE LIMITED

England & Wales · Charity number 1147000

Details

Other names CAFFE

Status Registered

Legal form Charitable company

Company number [07978453](#)

Registered 2012-04-25

Register [View on the Charity Commission register](#)

Contact

Address 4 The Pyghtle
Westoning
Bedford
MK45 5LJ

Phone 01525631454

Email caffebd@gmail.com

Website www.caffebd.org

Activities

Objects: TO ADVANCE THE EDUCATION OF PEOPLE LIVING IN DHAKA, BANGLADESH, IN PARTICULAR CHILDREN AND YOUNG PEOPLE AGED 8 TO 18 BY PROVIDING ACCESS TO INFORMATION COMMUNICATION TECHNOLOGIES, INCLUDING COMPUTERS, COMPUTER CLASSES AND TRAINING.

Activities: CAFFE is currently providing computer skills training and basic education to over 200 young people from underprivileged backgrounds in Sylhet, Bangladesh. Our centre is open mornings and afternoons 7 days a week and employees five teachers from the local community. In addition, also provides computer training to other local schools.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Bangladesh

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£57,731	£56,878	-	-
2023-12-31	£54,090	£53,842	-	-
2022-12-31	£60,305	£54,864	-	-
2021-12-31	£57,536	£71,695	-	-
2020-12-31	£32,925	£35,360	-	-

Trustees

Name	Role	Appointed
LUKE DOYLE	Chair	2012-03-29
Christine Mary Ayres		2017-11-26
GEOFFREY PHILLIPS		2012-04-25
IRIS LYNNE DOYLE		2018-06-28
MARIE CYBELLE BATCUP		2012-04-28
STEVEN BATCUP		2012-04-28

COMPUTERS ARE FREE FOR EVERYONE LIMITED

England & Wales - Charity number 1147000

Accounts

Computers Are Free For Everyone Ltd.

Annual Report 2024



A Company and Charity Registered in
England and Wales.
Charity Number: 1147000
Company Number: 7978453

CHARITY REGISTRATION NUMBER: 1147000

COMPANY REGISTERED NUMBER: 07978453

REGISTERED OFFICE:

4 The Pyghtle, Westoning, Bedfordshire MK45 5LJ

TRUSTEES:

Mr S Batcup
Mrs M Batcup
Mr G Philips
Mr J P Roberts
Mrs V Roberts
Mrs I Doyle
Mr L Doyle
Mr D M Doyle
Mrs C Ayres

Financial Review and Risk Assessment

In 2024, the majority of CAFFE's funding came from its charity shop in Bedford. The shop had a gross income of £50,161 (net £49,655) with a monthly average net income of £4,137.

We also received regular donations of £425 per month from gift aid donors and were able to claim back £967 in Gift Aid tax relief for the year.

After rent and utility bills, transaction fees, bounce back loan repayment and travel costs, this left an average of £2,335 per month for charitable activities.

Overall, the financial situation for CAFFE was very similar to the previous year (2023) while costs continued to rise in Bangladesh due to inflation this was somewhat offset due to the more favourable exchange rate in the second half of 2024; although this is not something that is guaranteed to continue in 2025.

This year saw less major building work than the past two years. The biggest task was fitting a pool filter to the swimming pool which has greatly improved the water quality. We also purchased eight new computers which have replaced some very old laptops and allowed us to teach using software that requires more powerful hardware (Blender for 3D modelling and Godot 4)

The greatest risk to CAFFE's financial situation remains any threats to the shop's operations. This has been somewhat mitigated by negotiating a new two-year contract with the landlord which includes the option to terminate the lease with six months' notice. This means that at any time, we would only need to find six months' rent should an emergency force the shop to close immediately. We would also be due back three months' rent deposit which would help with that expense. This puts us in a much more secure position compared to one year ago.

Should CAFFE's income drop drastically, this would not mean that the school in Bangladesh would have to close, as no rent is required for the building there, however, the number of teachers would have to be reduced and therefore classes would also be reduced. The bigger risk would be with regards to liabilities in the UK such as the CAFFE Bounce Back Loan.

Political Instability

In July/August of 2024 Bangladesh went through a period of political upheaval. The government was ousted after a series of protests that turned deadly. During this time there were frequent internet outages and communication with the school was difficult. The government also closed all channels of receiving money into the country which was very problematic as we needed to send salaries to staff and cover expenses such as electricity bills. At the time there was no way of knowing how long this situation would last for and it was extremely worrying. Fortunately, things returned to normal by the middle of August

after the former PM resigned and fled the country. This did, however, highlight the need to keep some reserves in Bangladesh should anything like this ever happen again.

Overview of CAFFE 2024

Total Classes per week: **21**

Taught Hours per week: **57**

Self-Study Hours per week: **36**

Swimming hours per week (Apr to Nov): **9**

Total Time: **93** hours per week (**102** during swimming season)

Total Students for the year: **236**

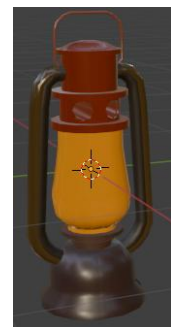
Teachers: **6** full time | **2** part time

Achievements and Performance

3D Graphics



This year we saw significant student progress in 3D graphic design and game development. We now have several students who should soon be ready to make and sell 3D assets online.



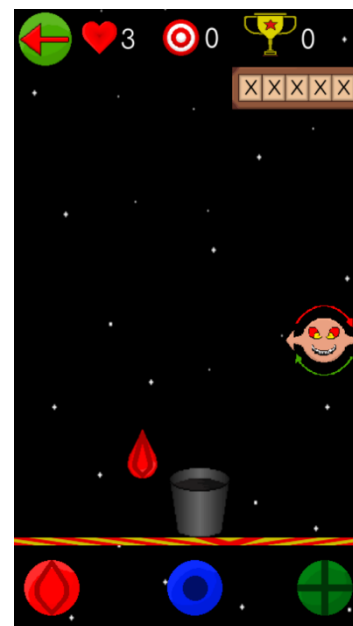
Game Design and Coding

Our game development students also entered a game jam and ranked 97 out of 188 which was a great achievement considering they were competing against a lot of people who were older and more experienced.



Space Run Game

One student, Sayem, has been particularly pro-active, coming to CAFFE outside of class to work on his own game 'Catch Colour' where the player needs to collect drops of paint while avoiding falling obstacles.



New Coding Teacher



This year we also hired a new teacher for coding and game development, Rabiul. Rabiul is a former CAFFE student from when we had a school in Dhaka; it has been great to welcome him back. Rabiul also entered a game jam on his own and came 49 out of 112.

Even more impressive was when he made a 3D version of his 2D game for that jam. Hiring Rabiul has greatly enhanced our ability to teach coding to a higher level.

Swimming

We installed a pool filter to help keep the swimming pool clean.



We were also able to start swimming lessons for girls.

We had a total of 54 swimming students (36 boys, 18 girls)



Cooking



Another notable success was the launch of *Roksana's Kitchen*. Through this, CAFFE students, led by Roksana, made and sold cakes online through Facebook. This has generated a small amount of income but more importantly

it has served as excellent practice for both Roksana and the students. Since October 2024, Roksana's Kitchen sold 53 cakes for a profit of around £120.



Young Engineers



Our young engineers made working boats using motors. It was good to be able to use the pool for something during the off-season.

They also made a model town with a model ambulance with working lights and sirens using Arduino boards.



Tailoring

Tailoring students made uniforms for the students of another charity school, the HB Foundation (<https://hbfoundation.co.uk/>) They have also been taking orders for friends, family and others in the local community, earning supplementary income for their school expenses and families.



Purchase of eight new computers and school electricity upgrades

One of our goals at the end of 2023 was to purchase new computers. In 2024, we were able to purchase eight new computers. For many years, we prioritised laptops due to security (we could lock them away in a safe at night) and due to the unreliable electricity supply. This, however, came with several drawbacks such as poor build quality of the laptops and expensive repairs.



We are now in a better position to use desktop PCs instead of laptops. Security is less of an issue now that we have our own school and recent upgrades to the school's electrical situation (including voltage stabilisers and back-up battery power supply) means we do not really need laptops anymore. Desktop PCs are cheaper to buy, maintain and upgrade so we are planning on slowly being able to have a desktop PC for every student in the class.

Our new computers are a big improvement on the old laptops and better suited for more demanding software such as Blender for 3D design and Godot 4 for 3D game design.

Future Plans

Curriculum Review

In 2025 we need to review CAFFE's curriculum. For several years we have focused on training students for freelancing work, specifically, 2D design for logos, business cards etc... The competition in this market is highly saturated and many of the simpler jobs that our students are trained for are under threat from AI tools. It appears to be more difficult for students to get work than in the past 3 or 4 years and rates of pay are no longer as good as they once were especially considering the high inflation rate in Bangladesh over the past 2 years.

Work involving more skilled workers is still available, but it takes time for students to learn this, whereas previously students had been able to learn and start earning with simple design jobs within 1 year.

One goal will be for CAFFE to reach out to local businesses in the IT sector to see what their needs are and explore whether we can integrate this into our curriculum given our current skill set.

The curriculum for younger students (Young Engineers, Game Design, Micro:bits, Minecraft) is working well and does not need to be changed in 2025.

Game Development

Art

CAFFE is slowly moving into a position where students, supported by staff, can produce good assets for 2D and 3D games. In 2025 we aim to launch an online asset store where other game developers can find assets for their games. To begin with, these will all be free with a view to selling paid assets at a later stage.

Currently this is an area that is somewhat shielded from AI, not because AI tools cannot create this work but because creatives working to make games are, for the most part, against using AI generated work. Online marketplaces such as itch.io and Steam require developers to state whether AI was used in their work and there is a stigma against using it among many people. This is different to a lot of the freelancing jobs where a small business owner just wants a logo as quickly and cheaply as possible.

Coding

Never before has CAFFE had young students at such an advanced stage in their coding ability. The closest we came was with two former students. One had already left school and was working full time as an intern at CAFFE (he later went on to get a job as a game developer). The other student was showing a lot of promise but, sadly, our school in Dhaka closed and he stopped learning. This student, Rabiul, now aged 20, has moved to Sylhet to

continue working with us. He has been busy getting back up to speed with coding and the result is that we now have the ability to teach coding to more students than before.

Learning to code to a good level takes several years when our students are only able to come once or twice a week, so this is a long process and is why we are focussing on younger students. Also, coding is not something that suits everyone and is something that students need to try out before deciding to pursue it. Next year, we aim to progress more students from simple block-based coding software to typed coding with Godot.

Swimming

In 2025, we will not be able to start swimming classes until after Eid in April which is a bit later than we hoped but cannot be helped. Students and teachers will not swim while fasting over Eid. Teachers are now quite proficient in helping non-swimmers overcome their anxiety about the water and get to a stage where they can doggy-paddle and float to give them the best chance of survival in an emergency.

Some past students are now ready for learning front crawl and breathing techniques but our teachers are currently not very confident with that themselves so instructor training will need to focus on improving their skills and confidence.

We also need to work with Roksana, who teaches the girls, to improve her swimming ability. Ideally, we would like to find an assistant for Roksana but this might be a challenge.

Infrastructure

The purchase of 8 new computers in 2024 has been a massive help. We hope to add to this number in 2025 depending on finances.

A donation of £125 (including Gift Aid) for swimming resources made at the end of 2024 and will be used for swimming materials such as noodles, goggles and swimming costumes. We now provide swimming costumes for students to wear as this helps to keep the water cleaner (these are then washed by us before the next class).

We are constantly struggling with electricity issues; it is likely that we may need to replace some of our back up batteries in 2025, or even add to capacity if we do have more desktop PCs to run.

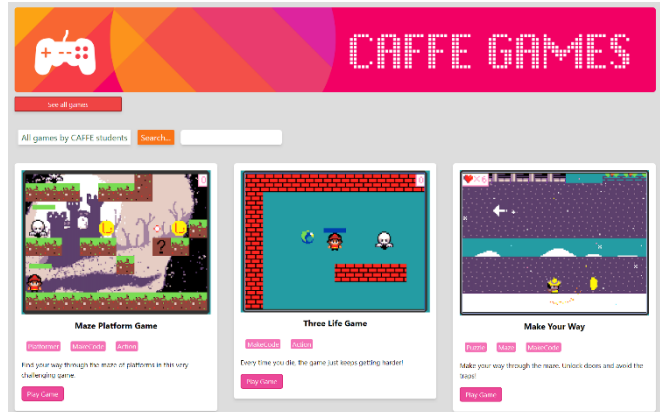
Student Tracking

Now that we are settled in one area, we will begin better tracking of what happens to former students. We want to know if they find employment and if that employment utilises any skills they learned from CAFFE.

Photos and videos available at www.caffebd.org/news

Student made games can be played at:

www.caffe.games



COMPUTERS ARE FREE FOR EVERYONE LIMITED

Charity No. 1147000

Company No. 07978453

Trustees' Report and Unaudited Accounts

31 December 2024

COMPUTERS ARE FREE FOR EVERYONE LIMITED

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COMPUTERS ARE FREE FOR EVERYONE LIMITED

Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07978453

Charity No. 1147000

Registered Office

4 THE PYGHTLE
WESTONING
BEDFORD
MK45 5LJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

S. BATCUP
L.B. BRETT DOYLE
M. CYBELLE BATCUP
D.M. DOYLE
I.L. DOYLE
C. Mary Ayres
G. PHILLIPS
J.P. Roberts
V. Roberts

Accountants

Cangaf Accountants
235 Tonge Moor Road
Bolton
BL2 2HR

Bankers

Starling Bank
5th Floor
London
London Fruit and Wool Exchange
E1 6PW

ACHIEVEMENTS AND PERFORMANCE

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Trustees Annual Report

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COMPUTERS ARE FREE FOR EVERYONE LIMITED

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COMPUTERS ARE FREE FOR EVERYONE LIMITED

Trustees Annual Report

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FINANCIAL REVIEW

In 2024, the majority of CAFFE's funding came from its charity shop in Bedford. The shop had a gross income of £50,161 (net £49,655) with a monthly average net income of £4,137.

We also received regular donations of £425 per month from gift aid donors and were able to claim back £967 in Gift Aid tax relief for the year.

After rent and utility bills, transaction fees, bounce back loan repayment and travel costs, this left an average of £2,335 per month for charitable activities.

Overall, the financial situation for CAFFE was very similar to the previous year (2023) while costs continued to rise in Bangladesh due to inflation this was somewhat offset due to the more favourable exchange rate in the second half of 2024; although this is not something that is guaranteed to continue in 2025.

This year also saw the building of the CAFFE Swimming Pool. While most of the costs for this were funded by donations from one of the CAFFE trustees alongside a corporate donation from Digital Ocean, extra money was required as the cost of building work in Bangladesh has increased significantly in the past few years. We also had to import a pool filter as a suitable one was not available locally.

Should CAFFE's income drop drastically, this would not mean that the school in Bangladesh would have to close, as no rent is required for the building, however, the number of teachers would have to be reduced and therefore classes would also be reduced. The bigger risk would be with regards to liabilities in the UK such as the shop rent and CAFFE Bounce Back Loan.

It currently costs approximately £10 per student, per month to keep CAFFE operating.

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Trustees Annual Report

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

L.B. BRETT DOYLE



Trustee

31 December 2024

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Independent Examiners Report

Independent Examiner's Report to the trustees of COMPUTERS ARE FREE FOR EVERYONE LIMITED

I report to the charity trustees on my examination of the financial statements of COMPUTERS ARE FREE FOR EVERYONE LIMITED for the year ended 31 December 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- 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 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 financial statements to be reached.

CECILIA ASAMOAH ACCA / MBA

Cangaf Accountants
235 Tonge Moor Road
Bolton

BL2 2HR

31 December 2024

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Statement of Financial Activities

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	6,783	-	6,783	7,510
Other trading activities	5	50,948	-	50,948	46,581
Total		57,731	-	57,731	54,091
Expenditure on:					
Other	6	53,671	-	53,671	40,096
Total		53,671	-	53,671	40,096
Net gains on investments		-	-	-	-
Net income		4,060	-	4,060	13,995
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		4,060	-	4,060	13,995
Other gains and losses					
Net movement in funds		4,060	-	4,060	13,995
Reconciliation of funds:					
Total funds brought forward		65,873	7,000	72,873	58,878
Total funds carried forward		69,933	7,000	76,933	72,873

COMPUTERS ARE FREE FOR EVERYONE LIMITED
Summary Income and Expenditure Account
for the year ended 31 December 2024

	2024	2023
	£	£
Income	57,731	54,091
Gross income for the year	<u>57,731</u>	<u>54,091</u>
Expenditure	53,671	40,096
Total expenditure for the year	<u>53,671</u>	<u>40,096</u>
Net income before tax for the year	4,060	13,995
Net income for the year	<u><u>4,060</u></u>	<u><u>13,995</u></u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED**Balance Sheet****at 31 December 2024**

Company No.	07978453	Notes	2024	2023
			£	£
Fixed assets				
	Tangible assets	8	79,691	79,691
			<u>79,691</u>	<u>79,691</u>
Current assets				
	Debtors	9	2,400	2,400
	Cash at bank and in hand		2,461	1,590
			<u>4,861</u>	<u>3,990</u>
	Creditors: Amount falling due within one year	10	<u>(848)</u>	<u>(1,058)</u>
	Net current assets		4,013	2,932
	Total assets less current liabilities		83,704	82,623
	Creditors: Amounts falling due after more than one year	11	<u>(6,771)</u>	<u>(9,750)</u>
	Net assets excluding pension asset or liability		<u>76,933</u>	<u>72,873</u>
	Total net assets		<u><u>76,933</u></u>	<u><u>72,873</u></u>
The funds of the charity				
Restricted funds				
	Restricted income funds	12	7,000	7,000
			<u>7,000</u>	<u>7,000</u>
Unrestricted funds				
	General funds	12	69,933	65,873
			<u>69,933</u>	<u>65,873</u>
Reserves				
		12		
	Total funds		<u><u>76,933</u></u>	<u><u>72,873</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2024

And signed on its behalf by:



I. L. DOYLE

Trustee

31 December 2024

COMPUTERS ARE FREE FOR EVERYONE LIMITED**Statement of Cash flows**

for the year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	4,060	13,995
Adjustments for:		
Decrease in trade and other payables	(210)	-
Net cash provided by operating activities	<u>3,850</u>	<u>13,995</u>
Net cash used in investing activities	<u>-</u>	<u>(10,805)</u>
Cash flows from financing activities		
Repayment of borrowings	(2,979)	(3,000)
Net cash used in financing activities	<u>(2,979)</u>	<u>(3,000)</u>
Net increase in cash and cash equivalents	871	190
Cash and cash equivalents at the beginning of the year	1,590	1,401
Cash and cash equivalents at the end of the year	<u>2,461</u>	<u>1,591</u>
Components of cash and cash equivalents		
Cash and bank balances	2,461	1,590
	<u>2,461</u>	<u>1,590</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	7,510	-	7,510
Other trading activities	46,581	-	46,581
Total	<u>54,091</u>	<u>-</u>	<u>54,091</u>
Expenditure on:			
Other	40,096	-	40,096
Total	<u>40,096</u>	<u>-</u>	<u>40,096</u>
Net income	<u>13,995</u>	<u>-</u>	<u>13,995</u>
Net income before other gains/(losses)	13,995	-	13,995
Other gains and losses:			
Net movement in funds	<u>13,995</u>	<u>-</u>	<u>13,995</u>
Reconciliation of funds:			
Total funds brought forward	51,878	7,000	58,878
Total funds carried forward	<u>65,873</u>	<u>7,000</u>	<u>72,873</u>

4 Income from donations and legacies

Unrestricted £	Total 2024 £	Total 2023 £
6,783	6,783	7,510
<u>6,783</u>	<u>6,783</u>	<u>7,510</u>

5 Income from other trading activities

Unrestricted £	Total 2024 £	Total 2023 £
50,948	50,948	46,581
<u>50,948</u>	<u>50,948</u>	<u>46,581</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

6 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Employee costs	406	406	780
Motor and travel costs	2,067	2,067	5,402
Premises costs	11,495	11,495	9,600
General administrative costs	38,852	38,852	21,821
Legal and professional costs	851	851	2,493
	<u>53,671</u>	<u>53,671</u>	<u>40,096</u>

7 Staff costs

	2024	2023
	£	£
Salaries and wages	24	53
	<u>24</u>	<u>53</u>

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

8 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 January 2024	78,971	46,406	125,377
At 31 December 2024	<u>78,971</u>	<u>46,406</u>	<u>125,377</u>
Depreciation and impairment			
At 1 January 2024	3,375	42,311	45,686
At 31 December 2024	<u>3,375</u>	<u>42,311</u>	<u>45,686</u>
Net book values			
At 31 December 2024	75,596	4,095	79,691
At 31 December 2023	<u>75,596</u>	<u>4,095</u>	<u>79,691</u>

9 Debtors

	2024	2023
	£	£
Other debtors	2,400	2,400
	<u>2,400</u>	<u>2,400</u>

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	848	1,059
Accruals	-	(1)
	<u>848</u>	<u>1,058</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

11 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	6,771	9,750
	<u>6,771</u>	<u>9,750</u>

12 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2024
	£	£	£	£
Restricted funds:				
Restricted income funds:				
	7,000	-	-	7,000
<i>Total</i>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
Unrestricted funds:				
General funds	65,873	57,731	(53,671)	69,933
Total funds	<u>72,873</u>	<u>57,731</u>	<u>(53,671)</u>	<u>76,933</u>

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	56,471	23,220	79,691
Net current assets	4,013	-	4,013
Creditors due in more than one year and provisions	(6,771)	-	(6,771)
	<u>53,713</u>	<u>23,220</u>	<u>76,933</u>

14 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	1,590	871	2,461
	<u>1,590</u>	<u>871</u>	<u>2,461</u>
Bank loans	(9,750)	2,979	(6,771)
	<u>(9,750)</u>	<u>2,979</u>	<u>(6,771)</u>
Net debt	<u>(8,160)</u>	<u>3,850</u>	<u>(4,310)</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Detailed Statement of Financial Activities

for the year ended 31 December 2024

	Unrestricted funds		Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Income and endowments from:				
Donations and legacies	6,783	-	6,783	7,510
	<u>6,783</u>	<u>-</u>	<u>6,783</u>	<u>7,510</u>
Other trading activities	50,948	-	50,948	46,581
	<u>50,948</u>	<u>-</u>	<u>50,948</u>	<u>46,581</u>
Total income and endowments	57,731	-	57,731	54,091
Expenditure on:				
Employee costs				
Salaries/wages	24	-	24	53
Staff training	382	-	382	277
Staff welfare	-	-	-	310
Temporary staff	-	-	-	140
	<u>406</u>	<u>-</u>	<u>406</u>	<u>780</u>
Motor and travel costs				
Travel and subsistence	2,067	-	2,067	5,402
	<u>2,067</u>	<u>-</u>	<u>2,067</u>	<u>5,402</u>
Premises costs				
Rent	9,600	-	9,600	9,600
Rates	1,082	-	1,082	-
Light, heat and power	813	-	813	-
	<u>11,495</u>	<u>-</u>	<u>11,495</u>	<u>9,600</u>
General administrative costs, including depreciation and amortisation				
Bad debts	31,659	-	31,659	16,736
Bank charges	168	-	168	283
General insurances	675	-	675	538
Information and publications	408	-	408	128
Postage and couriers	61	-	61	-
Software, IT support and related costs	447	-	447	-
Stationery and printing	106	-	106	-
Subscriptions	1,112	-	1,112	-
Sundry expenses	2,992	-	2,992	3,288
Telephone, fax and broadband	1,224	-	1,224	848
	<u>38,852</u>	<u>-</u>	<u>38,852</u>	<u>21,821</u>
Legal and professional costs				
Accountancy and bookkeeping	788	-	788	750

COMPUTERS ARE FREE FOR EVERYONE LIMITED**Detailed Statement of Financial Activities**

Other legal and professional costs	63	-	63	1,743
	<u>851</u>	<u>-</u>	<u>851</u>	<u>2,493</u>
Total of expenditure of other costs	<u>53,671</u>	<u>-</u>	<u>53,671</u>	<u>40,096</u>
Total expenditure	<u>53,671</u>	<u>-</u>	<u>53,671</u>	<u>40,096</u>
Net gains on investments	-	-	-	-
	<u>4,060</u>	<u>-</u>	<u>4,060</u>	<u>13,995</u>
Net income	<u>4,060</u>	<u>-</u>	<u>4,060</u>	<u>13,995</u>
Net income before other gains/(losses)	<u>4,060</u>	<u>-</u>	<u>4,060</u>	<u>13,995</u>
Other Gains	-	-	-	-
	<u>4,060</u>	<u>-</u>	<u>4,060</u>	<u>13,995</u>
Net movement in funds	<u>4,060</u>	<u>-</u>	<u>4,060</u>	<u>13,995</u>
Reconciliation of funds:				
Total funds brought forward	65,873	7,000	72,873	58,878
Total funds carried forward	<u>69,933</u>	<u>7,000</u>	<u>76,933</u>	<u>72,873</u>



Completed Document Audit Report

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Title: Final CAFFE 2024 Accounts

Document ID: 6d16ea29-45d7-448f-ad7c-f71a1881bd1a







Time Zone: (GMT+00:00) Coordinated Universal Time

Files

Final CAFFE 2024 Accounts.pdf - 21 pages

Sep 09, 2025 12:53:23 UTC

Activity

 Cangaf Accountants & Business Advisers IP: 62.30.218.29	created the document (cangaf ltd@gmail.com)	Sep 09, 2025 12:54:26 UTC
 Cangaf Accountants & Business Advisers IP: 62.30.218.29	sent the document to luke@caffebd.org and doyleiris@gmail.com	Sep 09, 2025 12:57:21 UTC
 Luke Doyle IP: 81.96.175.43	first viewed document (luke@caffebd.org)	Sep 09, 2025 12:58:26 UTC
 Luke Doyle IP: 81.96.175.43	signed the document (luke@caffebd.org)	Sep 09, 2025 12:58:57 UTC
 Iris Doyle IP: 81.96.175.43	first viewed document (doyleiris@gmail.com)	Sep 09, 2025 13:00:05 UTC
 Iris Doyle IP: 81.96.175.43	signed the document (doyleiris@gmail.com)	Sep 09, 2025 13:03:08 UTC

COMPUTERS ARE FREE FOR EVERYONE LIMITED

England & Wales - Charity number 1147000

Accounts

Computers Are Free For Everyone Ltd.

Report 2023



A Company and Charity Registered in
England and Wales.

Charity Number: 1147000

Company Number: 7978453

CHARITY REGISTRATION NUMBER: 1147000

COMPANY REGISTERED NUMBER: 07978453

REGISTERED OFFICE:

4 The Pyghtle, Westoning, Bedfordshire MK45 5LJ

TRUSTEES:

Mr S Batcup

Mrs M Batcup

Mr G Philips

Mr J P Roberts

Mrs V Roberts

Mrs I Doyle

Mr L Doyle

Mr D M Doyle

Mrs C Ayres

Mrs S A Cakebread (resigned October 2023)

Financial Review and Risk Assessment

In 2023, the majority of CAFFE's funding came from its charity shop in Bedford. The shop had an income of £47,027 with a monthly average net income of £3,922. After rent and utility bills, bounce back loan repayment and travel costs, this left an average of £2,350 per month for charitable activities.

We also received regular donations of £435 per month from gift aid donors and were able to claim back £1323 in Gift Aid tax relief for the year.

Overall, the financial situation for CAFFE was very similar to the previous year (2022) although costs continued to rise in Bangladesh due to inflation.

This year also saw the building of the CAFFE Swimming Pool. While most of the costs for this were funded by donations from one of the CAFFE trustees alongside a corporate donation from Digital Ocean, extra money was required as the cost of building work in Bangladesh has increased significantly in the past few years. We also had to import a pool filter as a suitable one was not available locally.

The greatest financial risk to CAFFE would be any forced closure of the CAFFE shop due to unforeseen circumstances affecting the ability of the shop volunteers to keep it running. To mitigate this, new volunteers would be required. CAFFE also needs to approach the shop landlord to negotiate a continuance of the lease after September 2024.

Should CAFFE's income drop drastically, this would not mean that the school in Bangladesh would have to close, as no rent is required for the building, however, the number of teachers would have to be reduced and therefore classes would also be reduced. The bigger risk would be with regards to liabilities in the UK such as the shop rent and CAFFE Bounce Back Loan.

It currently costs approximately £10 per student, per month to keep CAFFE operating.

Overview of CAFFE 2023

Total Classes: **28**

Total Active Students: **182**

Taught Hours per week: **53 ½**

Freelancing Hours per week: **62**

Total Time: **115 ½** hours per week

Achievements and Performance

This was a very successful year for CAFFE. In 2022 we saw the centre getting back on its feet after opening the new building and after the COVID lockdown. By 2023, students had started making good progress and we saw some excellent work happening from younger students coding their own games, making gadgets in micro:bits to older students earning money online and tailoring students being able to earn money from local customers.

This year was also notable for the completion of the swimming pool building work alongside our first group of swimming graduates as well as significant improvements in student knowledge as many are now in their second year of studying since the new school was opened.

CAFFE is being utilised in 3 ways...

1) for taught classes. These usually take place in the afternoon on weekdays and all-day Friday and Saturday.

2) for freelancing work. Students working towards earning money online through freelancing are able to come in the morning and evening. At these times, they either receive support from a teacher or Somir or they work independently on their projects.

In addition, tailoring students are now working in a nearby room that we have rented as they had outgrown the small room at CAFFE and are spending a lot more of their time working on either learning or completing work for customers.

Classes Overview

Here are the classes currently on offer at CAFFE (although not every class is always running, it depends on which classes students have already completed)

Young Engineers (For young children aged 8+)

In this class students make working models and gadgets from card, paper etc... Past projects have included catapults, parachutes, boats, cars. This class teaches simple engineering principles alongside problem solving, team-work and the kinds of decision making processes which are used in coding.



Minecraft (For young children aged 8+)

Students use Minecraft Education Edition to learn about design, building and coding. Minecraft education edition introduces students to block based coding where they can make things happen in their Minecraft world such as changing the weather, growing plants and automating the building process. Minecraft is also an excellent introduction to 3D modelling for students who may go on to learn this at a later stage.



CodeMe Level Creator (For young children aged 8+)

These classes introduce students to the principles of game design and very simple coding (through changing variables to affect game play). Students design platform levels by placing blocks, enemies, power-ups and collectibles. They learn about changing the difficulty level to suit different players and work in a team to develop a level for other students to play.



Micro:bit (For young children aged 10+)

Micro:bit classes use small boards called micro:bits. These allow students to learn basic coding with a hands-on practical approach. This class is a good compliment to young engineering as students can combine model making with micro:bits to make working gadgets such as earthquake sensors, door alarms and automated lights.



Drawing Class (For young children aged 8+)

The CAFFE drawing class works with younger students to teach them drawing techniques, primarily on paper to begin with. This class can act as a precursor to the Game Art class or students may move on to join other CAFFE classes designed for younger students. This enables us to offer more classes to students even when there are no available laptops.



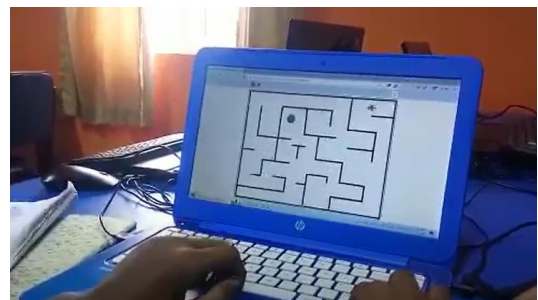
Game Art (For young children aged 10+)

This class looks at how to create artwork for use in games. Students look at a variety of classic and modern games to see what techniques are used in their graphics. They then begin by learning pixel art using (Aseprite) to develop characters, scenery and props for use in pixel-art games. Ultimately, students from this class can team up with students from coding classes to produce artwork for their games.



Scratch (For young children aged 10+)

Scratch is a block based coding app that CAFFE has been using for nearly 10 years. It is ideal for introducing younger children to coding principles such as variables, loops, input, output, co-ordinates etc... Students can make all kinds of games and we have had a lot of success using Scratch with students over the years.



MakeCode Arcade (For young children aged 10+)

MakeCode Arcade is a block based coding system similar to Scratch but has been specifically designed to make it easier to make certain types of games, especially games that involve screen scrolling. This allows students to make more complex games that would be very challenging to do in Scratch. MakeCode Arcade also allows students to view the JavaScript code generated by the blocks they have used. This allows us to transition students away from block coding and onto typed coding.



KaboomJS (For students aged 12+)

KaboomJS is a JavaScript library designed for making simple 2D games. It is a good stepping stone for students coming from MakeCode Arcade and many concepts in KaboomJS can be explained by referring back to games students have made in MakeCode Arcade. Using KaboomJS allows students to make games and publish them on the web (at sites like itch.io) or even build for Android so this allows for a lot more flexibility than Scratch or MakeCode Arcade.



Godot (For students aged 12+)

Godot is a free and open source game engine. It is a great choice for CAFFE because it runs well on older and low-powered computers. It is also beginner friendly with plenty of built-in features to make great games. The coding language it uses is also great for beginners, even more so that JavaScript and students seem to pick it up quite quickly. Godot allows students to learn game development with 2D games and then progress onto 3D still using Godot so they will not need to learn another language or new software to do this.



Arduino (For students aged 12+)

Arduino boards are used for making all kinds of electronic gadgets from automated light switches, burglar alarms, remote controlled cars, robots etc... They are more advanced than micro:bits and require students to learn about building circuits alongside writing code. Code can be created with block based coding and then later students can move on to typed coding so Arduino offers another great opportunity to move students from blocks to typing.



Mobirise (For students aged 12+)

Mobirise is a website creation tool. Students can make websites by dragging and dropping elements without the need for code. This allows them to learn about web design, layout and common elements quickly and easily. They can also make good looking websites which can actually be published online. This is just an introduction to web-design, however, and would not really lead to a student being able to earn money as a web developer.



WordPress (For students aged 13+)

WordPress is a tool for creating all kinds of websites from simple static sites to blogs, reservation sites and ecommerce sites and more. Currently around 45% of sites on the internet use WordPress so this is a tool that can earn students money if they learn it well. WordPress combines drag and drop site building with coding to customise elements if needed.



HTML/CSS/JavaScript (For students aged 13+)

In this class students begin to learn about coding websites using HTML/CSS and eventually JavaScript. The course aims to teach the very basics of web-development. Nowadays, this is unlikely to be enough to create modern websites and earn money online, however, it is a prerequisite for learning modern libraries and frameworks such as React and NextJS.

Graphic Design (For students aged 13+)

Our graphic design class has been running for several years and has helped many students earn money on freelancing sites. This course currently focusses on designing logos, business cards and other items that small businesses might require.



Cooking (For students aged 13+)

CAFFE's cooking class teaches students to cook a variety of dishes from traditional Bangladeshi meals and snacks to foreign items such as pizza, burgers, chips, cakes etc... The students in this class have cooked for CAFFE events and ran their own snack stall outside CAFFE during Ramadan. Currently, the focus is on teaching cooking as a life skill. In order for students to earn through their cooking skills, CAFFE would need to operate an actual café or provide home catering. We are not ready to do this yet.



Tailoring (For students aged 16+)

The CAFFE tailoring class aims to get students ready for working independently on making clothes. This can either be for themselves and their families (which can help save money) or for others, which can earn them some income.



Swimming (For students aged 8+)

The CAFFE swimming classes are held between March and November. Classes aim to teach basic swimming and survival skills to non-swimmers as well as develop confidence and stamina among students who can already swim at a basic level. Classes last approximately 6 weeks for each batch. We are able to work with 5 batches per year or approximately 100 students. In addition to taught classes we also offer some free swim sessions where students who have previously attended classes can come to practice. At the end of their course, students are assessed and awarded a certificate according to their swimming level.



For more pool information see: www.caffebd.org/pool

News from CAFFE

English Class try Cooking

The CAFFE English Class students made cupcakes. They learned the vocabulary needed for the cooking equipment and then learned to follow a recipe in English.



Problem Solving



Team work



Language Skills



Students made cupcakes

Jam Day

Various classes took part in several challenges: Micro:bit students built a car with crash detection. Cooking students provided catering. They prepared lunch for the students and staff. Game design students created levels for CodeMe Creator.



Problem Solving



Team work



Design



Coding



Jam Day

CAFFE Eid Stall

The CAFFE students ran an iftar stall during Ramadan. They prepared and sold various snacks to the public. The stall was a great success with many returning customers.



Problem Solving



Team work



Income



Students at their stall outside CAFFE

New Freelancing Student

New freelancing student, Imrana won her first job on Freelance.com. Here you can see the logo she designed for Western Energy Contractors for which she was paid \$50.



Problem Solving



Design



Income



Logo for Western Energy Contractors

MakeCode Arcade Game Jam

CAFFE students created games for Microsoft's MakeCode Arcade Prehistoric Game Jam. The theme was to make a game set in pre-historic times. Congratulations to Sayem who received an honourable mention.



Problem Solving

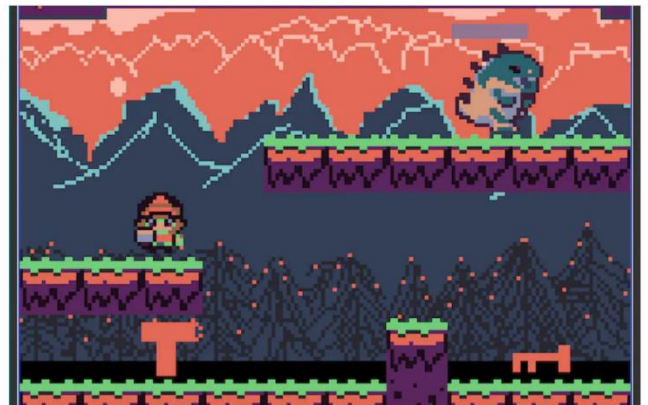


Design



Coding

[Play at Microsoft Arcade](#)



Player Vs Dinosaur by Gobindo

CAFFE's New Tailoring Shop

CAFFE has opened a new tailoring shop opposite the main school. Students are working there on paid projects for customers. In the future, we will open a clothes shop in the front to sell the students' work.



Problem Solving



Team work



Income



CAFFE Tailoring Shop

New Minecraft Class

CAFFE has started teaching with Minecraft Education. Students can learn to build landscapes, buildings and even machines. At the same time, they are introduced to basic coding skills which they can use in other apps such as Scratch or MakeCode Arcade.



Problem Solving



Design



Coding



First Minecraft Class

English Class Presentations

CAFFE students researched famous landmarks, made models of the landmarks and then gave a presentation about their research. Each group also devised a game for the other students to play based on their presentation.



Problem Solving



Team work



Language Skills



Landmarks Presentations

Game Art Workshop

CAFFE invited groups of new students to a workshop on creating game art. The workshop started with a brief history of video game graphics. Students played a variety of games before being shown a game with only blocks of colours. Their task was to create graphics for this game. Students who enjoyed this workshop will be able to sign up for further classes at CAFFE.



Game Art Workshop

Arduino Classes Return

CAFFE is pleased to welcome back Arduino classes. Arduino combines electronics, engineering and coding. Students can make simple gadgets like sound activated lights, burglar alarms and even mini-robots.



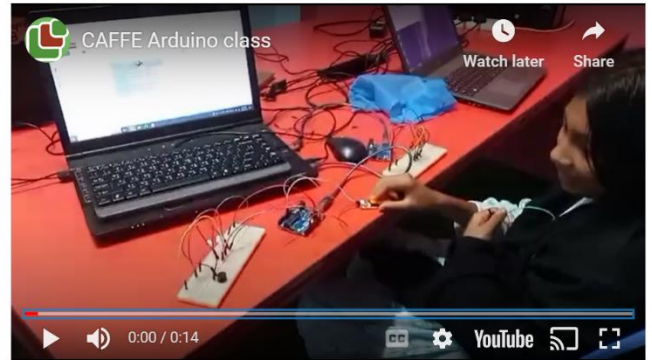
Problem Solving



Design



Coding



Students working with Arduino

Maureen Borbone Award 2023

We are very proud of this years recipient of the Maureen Borbone Award, Nasima Akther. Nasima has shown outstanding work, especially in her tailoring class where she has stepped up to help other students, even putting their needs ahead of her own.



Problem Solving



Design



Team Work



Nasima receiving her award

Jam Day September 2023

CAFFE held another jam day where students shared their work. This time we saw two web-developer groups show sites they had made in Mobirise and WordPress. We also saw student games made in MakeCode Arcade and level designs made in CodeMe Creator.



Students shared their work

Shanta's KaboomJS Game

Shanta completed her first game in KaboomJS called আমি স্কুলে যাচ্ছি (I am going to school). This is a puzzle, maze game for young children. Collect items and solve puzzles to make your way through the maze.



Problem Solving



Design



Coding

[Play at CAFFE GAMES](#)



আমি স্কুলে যাচ্ছি by Shanta

CAFFE Swimming Lessons

October 2023 saw our first month of swimming classes at CAFFE. During this time we worked with 21 students and held over 70 hours of classes for students and teachers. We are delighted that 15 students, who were all non-swimmers when we started, can now swim at least one length of the pool, with many able to go even further. Several other students, who could already swim, have now started working on more advanced techniques such as the front crawl with side breathing.



CAFFE Swimming Students

Students' First Godot Game

Congratulations to Mushfiq, Sayem and Shorif who completed their first ever game made in the Godot Engine. The aim of the game is to keep passing the ball from left to right, avoiding obstacles and collecting items to take you to the next level. The game is called একটানা (Ektana) which means 'non-stop'



Problem Solving



Design



Coding

[Play একটানা at Itch.io](#)



Godot team at work

Students' Game at Godot Con 23

Our Godot students were honoured to have their game played by some of the attendees of Godot Con 23 in Munich. Shorif, Mushfiq and Sayem joined a zoom call to watch fellow Godot developers play their game and give them feedback on how they can improve it. This was a huge opportunity for them and we are very grateful to those who made this a special experience for our students.



Problem Solving



Design



Coding



Godot Con 23

Students' Game on Google Play Store

Our Godot students have released their game Ektana (Non-Stop) on the Google Play Store. Their game is now available for download on Android phones. We are really proud that they have published their first game and look forward to more in the future.



Problem Solving

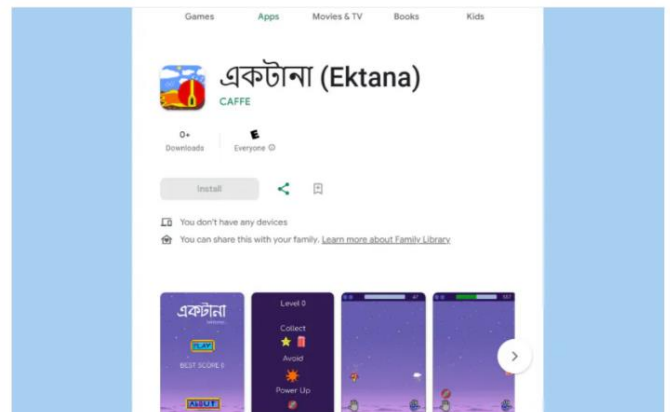


Design



Coding

[Ektana on Google Play](#)



Ektana on Google Play

Swimming Certificates

To end the swimming season for 2023, we awarded certificates to all our swimming students. Certificates range from Level 1 to Level 6 and reflect the skills and abilities each student has achieved.



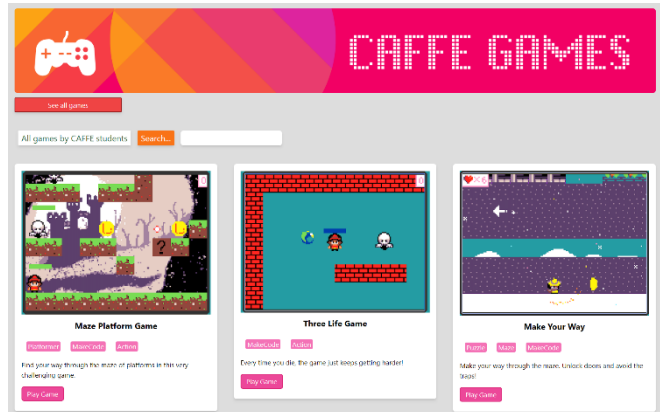
Students receiving their certificates

All the above events can be found on the CAFFE website at: www.caffebd.org/news

New and interesting events are added here throughout the year.

Student made games can be played at:

www.caffe.games



Future Plans

Swimming classes for girls

In 2024, we must provide swimming lessons for girls. Currently, it seems like the only way to achieve this is for Roksana to improve her swimming and train as a swimming teacher – at least to teach beginners. Once Roksana is trained she will be able to train other women to assist or take over the role at a later stage.

Look for a new coding intern/teacher

Shanta was making good progress with learning to code and teaching a class in MakeCode Arcade. Unfortunately, we have lost Shanta since she got married and moved to Dhaka. We now need to look for a new coding teacher as currently we do not have a CAFFE teacher for intermediate or advanced coding classes.

Purchase new computers

CAFFE computers are no longer in the best condition. With most of CAFFE's spending going on building work and the pool there has not been any budget to buy new computers. In the future, we will not buy laptops as these are expensive in Bangladesh, they break easily and are difficult and costly to repair. Instead, we will buy desktop PCs which are cheaper and can be easily repaired or upgraded in the future.

Since having our own building, the need to use laptops is not so great. One of the main reasons for using laptops in the past was a) due to power-cuts and b) we were able to lock them all away in a safe at the end of the day. As we now have a generator at CAFFE and the

building is more secure, especially with Kobir and Roksana living at CAFFE, it should not be an issue using desktop computers.

A good desktop computer costs around £200-£250 in Bangladesh, so buying 20 will cost around £5000. Buying the same number of laptops with the same specs would cost nearly double that.

After having made huge changes in 2023 by offering 7 new classes (plus swimming), we do not plan to make major changes to the curriculum in 2024. Instead we need to keep going with the current plan to ensure students are making good progression and teachers are keeping their skills up-to-date.

Swimming Certificates



Level 1

- Enter water
- Blow bubbles with face in water for 5 seconds
- Move around in water (walking)
- Glide on front using kickboard
- Move forward using kickboard and kicking legs at least one width

Level 2

- Submerge head under water
- Complete one length of the pool with kickboard and kicking legs
- Float on back holding kickboard (one on chest or with one board under each hand)
- Swim doggy paddle using belt/back float at least one width

Level 3

- Pick up larger item from the pool floor (e.g. bottle)
- Swim one width doggy paddle with no floats or assistance
- Float on back with no floats or assistance
- Front float with no floats or assistance

Level 4

- Push and glide front float at least one width
- Push and glide front float and then begin to swim (doggy paddle)
- Swim and turn to back float and then back to swimming
- Swim at least one length using combination of front doggy paddle and back float
- Pick up a coin from the bottom of the pool

Level 5

- Swim at least 3 lengths without stopping using any combination of front stroke and back float
- Hold a tuck float for 5 seconds
- Perform a surface dive to pick up an item from the pool floor

Level 6

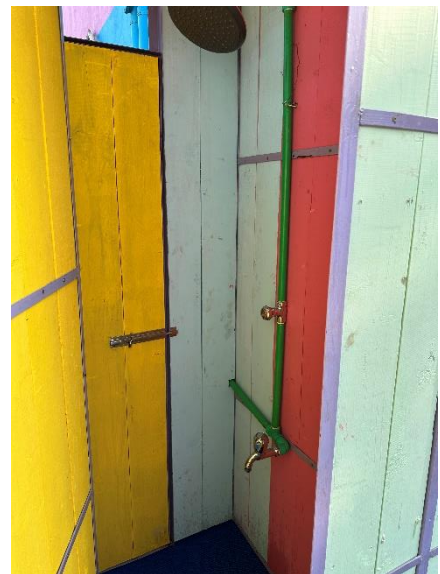
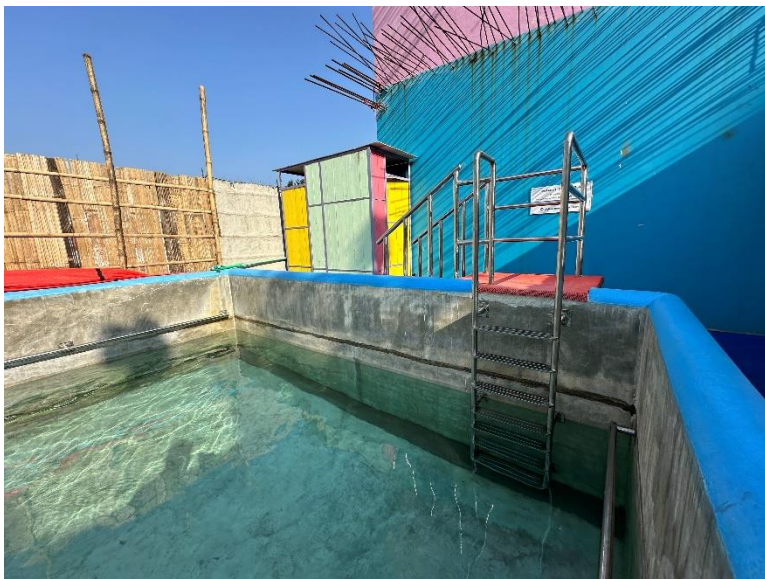
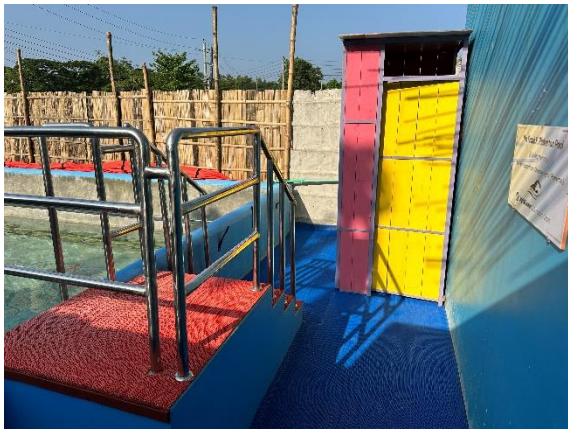
- Swim at least 5 lengths without stopping using any combination of front stroke and back float
- Switch from front float to back float and back to front again using a tuck forward/back (not side turn)
- Use front crawl arm and leg motion with side breathing

Class Photos





CAFFE





Tailoring centre





Your Company Name and/or Letter Head

BUSINESS ADVISORS • CHARTERED ACCOUNTANTS • REGISTERED AUDITORS

Mr Luke Brett Doyle
4 THE PYGHTLE
WESTONING
BEDFORD
MK45 5LJ
COMPUTERS ARE FREE FOR EVERYONE LIMITED

23 July 2024

Dear Luke,

Accounts for Period ended 31/12/2023

Please find attached final accounts for COMPUTERS ARE FREE FOR EVERYONE LIMITED for the period ended 31/12/2023 [including filleted/abbreviated accounts if appropriate].

Please review the attached carefully and if you are happy that the accounts can be approved please print out a set of each of the attached documents, obtain appropriate signatures at the foot of each Balance Sheet [and Directors Report, if relevant] and return the signed documents to this office.

Please do not hesitate to contact us if you have any queries.

Yours sincerely,

Cangaf Accountants

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Charity No. 1147000

Company No. 07978453

Trustees' Report and Unaudited Accounts

31 December 2023

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Detailed Statement of Financial Activities	15 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07978453

Charity No. 1147000

Registered Office

4 THE PYGHTLE

WESTONING

BEDFORD

MK45 5LJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. BATCUP

L.B. BRETT DOYLE

M. CYBELLE BATCUP

D.M. DOYLE

I.L. DOYLE

C. Mary Ayres

G. PHILLIPS

J.P. Roberts

V. Roberts

Accountants

Cangaf Accountants

235 Tonge Moor Road

Bolton

BL2 2HR

Bankers

Starling Bank

5th Floor

London

London Fruit and Wool Exchange

E1 6PW

ACHIEVEMENTS AND PERFORMANCE

This was a very successful year for CAFFE. In 2022 we saw the centre getting back on its feet after opening the new building and after the COVID lockdown. By 2023, students had started making good progress and we saw some excellent work happening from younger students coding their own games, making gadgets in micro:bits to older students earning money online and tailoring students being able to earn money from local customers. This year was also notable for the completion of the swimming pool building work alongside our first group of swimming graduates as well as significant improvements in student knowledge as many are now in their second year of studying since the new school was opened.

CAFFE is being utilised in 3 ways...

1) for taught classes. These usually take place in the afternoon on weekdays and all-day Friday and Saturday.

2) for freelancing work. Students working towards earning money online through freelancing are able to come in the morning and evening. At these times, they either receive support from a teacher or Somir or they work independently on their projects. In addition, tailoring students are now working in a nearby room that we have rented as they had outgrown the small room at CAFFE and are spending a lot more of their time working on either learning or completing work for customers.

Overview of classes currently on offer are elaborated in the full trustees report appendix.

FINANCIAL REVIEW

In 2023, the majority of CAFFE's funding came from its charity shop in Bedford. The shop had an income of £47,027 with a monthly average net income of £3,922. After rent and utility bills, bounce back loan repayment and travel costs, this left an average of £2,350 per month for charitable activities. We also received regular donations of £435 per month from gift aid donors and were able to claim back £1323 in Gift Aid tax relief for the year. Overall, the financial situation for CAFFE was very similar to the previous year (2022) although costs continued to rise in Bangladesh due to inflation.

This year also saw the building of the CAFFE Swimming Pool. While most of the costs for this were funded by donations from one of the CAFFE trustees alongside a corporate donation from Digital Ocean, extra money was required as the cost of building work in Bangladesh has increased significantly in the past few years. We also had to import a pool filter as a suitable one was not available locally.

Should CAFFE's income drop drastically, this would not mean that the school in Bangladesh would have to close, as no rent is required for the building, however, the number of teachers would have to be reduced and therefore classes would also be reduced. The bigger risk would be with regards to liabilities in the UK such as the shop rent and CAFFE Bounce Back Loan.

It currently costs approximately £10 per student, per month to keep CAFFE operating.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

COMPUTERS ARE FREE FOR EVERYONE LIMITED
Trustees Annual Report

Signed on behalf of the board

L.B. BRETT DOYLE 

Trustee

31 December 2023

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Independent Examiners Report

Independent Examiner's Report to the trustees of COMPUTERS ARE FREE FOR EVERYONE LIMITED

I report to the charity trustees on my examination of the financial statements of COMPUTERS ARE FREE FOR EVERYONE LIMITED for the year ended 31 December 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- 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 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 financial statements to be reached.

Cecilia Afriyie Asamoah ACCA
Cangaf Accountants
235 Tonge Moor Road
Bolton

BL2 2HR
31 December 2023

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Statement of Financial Activities

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	7,510	-	7,510	5,688
Charitable activities	5	-	-	-	46,741
Other trading activities	6	46,581	-	46,581	-
Other	7	-	-	-	876
Total		54,091	-	54,091	53,305
Expenditure on:					
Other	8	40,096	-	40,096	66,744
Total		40,096	-	40,096	66,744
Net gains on investments		-	-	-	-
Net income/(expenditure)	9	13,995	-	13,995	(13,439)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		13,995	-	13,995	(13,439)
Other gains and losses					
Net movement in funds		13,995	-	13,995	(13,439)
Reconciliation of funds:					
Total funds brought forward		51,878	7,000	58,878	72,317
Total funds carried forward		<u>65,873</u>	<u>7,000</u>	<u>72,873</u>	<u>58,878</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED
 Summary Income and Expenditure Account
 for the year ended 31 December 2023

	2023 £	2022 £
Income	54,091	53,305
Gross income for the year	<u>54,091</u>	<u>53,305</u>
Expenditure	40,096	66,399
Depreciation and charges for impairment of fixed assets	-	345
Total expenditure for the year	<u>40,096</u>	<u>66,744</u>
Net income/(expenditure) before tax for the year	13,995	(13,439)
Net income /(expenditure)for the year	<u><u>13,995</u></u>	<u><u>(13,439)</u></u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Balance Sheet

at 31 December 2023

Company No. 07978453	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	79,691	68,886
		<u>79,691</u>	<u>68,886</u>
Current assets			
Debtors	12	2,400	2,400
Cash at bank and in hand		1,590	1,401
		<u>3,990</u>	<u>3,801</u>
Creditors: Amount falling due within one year	13	(1,058)	(13,809)
Net current assets/(liabilities)		2,932	(10,008)
Total assets less current liabilities		82,623	58,878
Creditors: Amounts falling due after more than one year	14	(9,750)	-
Net assets excluding pension asset or liability		<u>72,873</u>	<u>58,878</u>
Total net assets		<u><u>72,873</u></u>	<u><u>58,878</u></u>
 The funds of the charity			
Restricted funds	15		
Restricted income funds		7,000	7,000
		<u>7,000</u>	<u>7,000</u>
Unrestricted funds	15		
General funds		65,873	51,878
		<u>65,873</u>	<u>51,878</u>
Reserves	15		
Total funds		<u><u>72,873</u></u>	<u><u>58,878</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 December 2023

And signed on its behalf by:



D.M. DOYLE

Trustee

31 December 2023

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	5,688	-	5,688
Charitable activities	46,741	-	46,741
Other	876	-	876
Total	<u>53,305</u>	<u>-</u>	<u>53,305</u>
Expenditure on:			
Other	66,744	-	66,744
Total	<u>66,744</u>	<u>-</u>	<u>66,744</u>
Net income	<u>(13,439)</u>	<u>-</u>	<u>(13,439)</u>
Net income before other gains/(losses)	(13,439)	-	(13,439)
Other gains and losses:			
Net movement in funds	<u>(13,439)</u>	<u>-</u>	<u>(13,439)</u>
Reconciliation of funds:			
Total funds brought forward	65,317	7,000	72,317
Total funds carried forward	<u><u>51,878</u></u>	<u><u>7,000</u></u>	<u><u>58,878</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
	7,510	7,510	5,688
	<u><u>7,510</u></u>	<u><u>7,510</u></u>	<u><u>5,688</u></u>

5 Income from charitable activities

Total 2023	Total 2022
£	£
-	46,741
<u>-</u>	<u>46,741</u>

6 Income from other trading activities

Unrestricted	Total 2023	Total 2022
£	£	£
46,581	46,581	-
<u>46,581</u>	<u>46,581</u>	<u>-</u>

7 Other income

Total 2023	Total 2022
£	£
-	876
<u>-</u>	<u>876</u>

8 Other expenditure

Unrestricted	Total 2023	Total 2022
£	£	£
Employee costs	780	332
Motor and travel costs	5,402	2,467
Premises costs	9,600	11,276
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	345
General administrative costs	21,693	50,793
Legal and professional costs	2,621	1,531
<u>40,096</u>	<u>40,096</u>	<u>66,744</u>

9 Net income/(expenditure) before transfers

2023	2022
£	£
This is stated after charging:	
Depreciation of owned fixed assets	345

10 Staff costs

2023	2022
Salaries and wages	-
<u>53</u>	<u>-</u>

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

11 Tangible fixed assets

	£	£	£	£
Cost or revaluation				
At 1 January 2023	47,106	22,500	44,966	114,572
Additions	9,365	-	1,440	10,805
At 31 December 2023	<u>56,471</u>	<u>22,500</u>	<u>46,406</u>	<u>125,377</u>
Depreciation and impairment				
At 1 January 2023	-	3,375	42,311	45,686
At 31 December 2023	<u>-</u>	<u>3,375</u>	<u>42,311</u>	<u>45,686</u>
Net book values				
At 31 December 2023	<u>56,471</u>	<u>19,125</u>	<u>4,095</u>	<u>79,691</u>
At 31 December 2022	<u>47,106</u>	<u>19,125</u>	<u>2,655</u>	<u>68,886</u>

12 Debtors

	2023	2022
	£	£
Prepayments and accrued income	2,400	2,400
	<u>2,400</u>	<u>2,400</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	-	12,750
Other creditors	1,059	1,059
Accruals	(1)	-
	<u>1,058</u>	<u>13,809</u>

14 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	9,750	-
	<u>9,750</u>	<u>-</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

15 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Restricted income funds:	7,000	-	-	7,000
<i>Total</i>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
Unrestricted funds:				
General funds	51,878	54,091	(40,096)	65,873
<i>Total funds</i>	<u>58,878</u>	<u>54,091</u>	<u>(40,096)</u>	<u>72,873</u>

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	72,691	7,000	79,691
Net current assets	2,932	-	2,932
Creditors due in more than one year and provisions	(9,750)	-	(9,750)
	<u>65,873</u>	<u>7,000</u>	<u>72,873</u>

17 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	1,401	189	1,590
	<u>1,401</u>	<u>189</u>	<u>1,590</u>
Bank loans	(12,750)	3,000	(9,750)
	<u>(12,750)</u>	<u>3,000</u>	<u>(9,750)</u>
Net debt	<u>(11,349)</u>	<u>3,189</u>	<u>(8,160)</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Detailed Statement of Financial Activities

for the year ended 31 December 2023

	Unrestricted funds		Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies	7,510	-	7,510	5,688
	<u>7,510</u>	<u>-</u>	<u>7,510</u>	<u>5,688</u>
Charitable activities	-	-	-	46,741
	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,741</u>
Other trading activities	46,581	-	46,581	-
	<u>46,581</u>	<u>-</u>	<u>46,581</u>	<u>-</u>
Other	-	-	-	876
	<u>-</u>	<u>-</u>	<u>-</u>	<u>876</u>
Total income and endowments	54,091	-	54,091	53,305
Expenditure on:				
Employee costs				
Salaries/wages	53	-	53	-
Staff training	277	-	277	332
Staff welfare	310	-	310	-
Temporary staff	140	-	140	-
	<u>780</u>	<u>-</u>	<u>780</u>	<u>332</u>
Motor and travel costs				
Travel and subsistence	5,402	-	5,402	2,467
	<u>5,402</u>	<u>-</u>	<u>5,402</u>	<u>2,467</u>
Premises costs				
Rent	9,600	-	9,600	11,276
	<u>9,600</u>	<u>-</u>	<u>9,600</u>	<u>11,276</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	-	-	-	345
Bank charges	283	-	283	246
General insurances	538	-	538	747
Information and publications	3,288	-	3,288	19,622
Subscriptions	-	-	-	741
Sundry expenses	16,736	-	16,736	29,437
Telephone, fax and broadband	848	-	848	-
	<u>21,693</u>	<u>-</u>	<u>21,693</u>	<u>51,138</u>
Legal and professional costs				

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Detailed Statement of Financial Activities

Accountancy and bookkeeping	750	-	750	745
Management charges	128	-	128	498
Other legal and professional costs	1,743	-	1,743	288
	<u>2,621</u>	<u>-</u>	<u>2,621</u>	<u>1,531</u>
Total of expenditure of other costs	<u>40,096</u>	<u>-</u>	<u>40,096</u>	<u>66,744</u>
Total expenditure	40,096	-	40,096	66,744
Net gains on investments	-	-	-	-
Net income/(expenditure)	<u>13,995</u>	<u>-</u>	<u>13,995</u>	<u>(13,439)</u>
Net income/(expenditure) before other gains/(losses)	<u>13,995</u>	<u>-</u>	<u>13,995</u>	<u>(13,439)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>13,995</u>	<u>-</u>	<u>13,995</u>	<u>(13,439)</u>
Reconciliation of funds:				
Total funds brought forward	51,878	7,000	58,878	72,317
Total funds carried forward	<u>65,873</u>	<u>7,000</u>	<u>72,873</u>	<u>58,878</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED

England & Wales - Charity number 1147000

Accounts

Computers Are Free For Everyone Ltd.



Report 2022

A Company and Charity Registered in
England and Wales.

Charity Number: 1147000
Company Number: 7978453

Financial Review and Risk Assessment

In 2022, the majority of CAFFE's funding came from its charity shop in Bedford. The shop had an income of £46,268 with a monthly average net income of £3,855. After rent and utility bills, bounce back loan repayment and travel costs, this left an average of £2,300 per month for charitable activities.

We also receive regular donations of £240 per month from gift aid donors.

In July, 2022 CAFFE received a donation of £8000 from the Digital Ocean Corporate Giving fund. This is not something we applied for but were selected at random by virtue of being a charity customer with them. Digital Ocean provides hosting for CAFFE website and shop site. Although this donation did not have any specified use, the trustees decided we would use it to build a swimming pool at the school.

Overall, the financial situation for CAFFE was much healthier than in the past few years although, like all organisations we faced higher costs in terms of fuel, electricity and heating in the winter. We did notice reduced spending in the shop towards the end of the year as everyone's financial situation became a lot more challenging so we will need to monitor this going in to 2023.

The financial crisis has also had an impact in Bangladesh with costs of building materials, food, electricity, gas and transport all increasing significantly. This has increased our costs and is also adding a burden to our staff in Bangladesh.

Fortunately, as we now have our own building, our school is secure even if we have to face cutbacks in the future.

CAFFE Shop Note

In April 2022, we purchased an ePOS system through Goodtill. This has made shop transactions and record keeping a lot more efficient and reliable. It has also removed a lot of the manual record keeping burden from the shop manager.

Achievements and Performance

After a year of building and construction work in 2021, CAFFE's goals for 2022 were centred around teaching and curriculum.

Technology Section

Graphic Design

Graphic Design students have been working on creating logos and business cards as these are skills that are in demand on freelancing sites. We have also introduced game art to our graphic design class with some students creating props and assets for video games.



Graphic design students

Web Development

Web development students have made significant progress in creating sites with both Mobirise (a basic website builder) as well as Wordpress sites. They used these skills to create websites for our tailoring and cooking students.

Game Design

CAFFE has seen a number of younger students developing skills in game design and basic coding. We held a number of jam events where students created levels and games and shared them with other students. They are now in a good position to begin more advanced coding next year.



Game Design Students

Young Engineers

Young engineering students worked on a number of projects using micro:bits. This included designing an Earthquake sensor and crash detection for vehicles. They also made a number of games using micro:bits.

Vocational Section

Tailoring

We have started our tailoring classes and students have made excellent progress. They are currently focussed on making children's clothing and several students have had orders for clothing and have even made some money.



Tailoring Students

Cooking

Cooking students have learned a number of traditional Bangladeshi dishes and snacks. They have provided food for CAFFE school events and even sold food to CAFFE students and parents at one event. They also cooked food for families affected by the flooding in Bangladesh.

Overall, this has been a successful year for CAFFE in terms of kickstarting our classes after a couple of years interruptions and closures due to the pandemic. We are now slowly seeing students move beyond basic skills and will hopefully see many more advanced projects created by students in the next couple of years, along with students earning an income from their work.



CAFFE Food Sale

Events

CAFFE does not hold exams, instead we hold 'Jam Days' where students present a project they have been working on. In 2022, we had Jam Days for Young Engineers, Game Designers, Tailoring students and Cooking students.

Jam days this year included:

Designing levels using CodeMe Creator

Building a model car with crash detection and an emergency alter system

Designing and creating basic games in Scratch

Food sale for CAFFE students and their families

Clothes sale for CAFFE students and their families

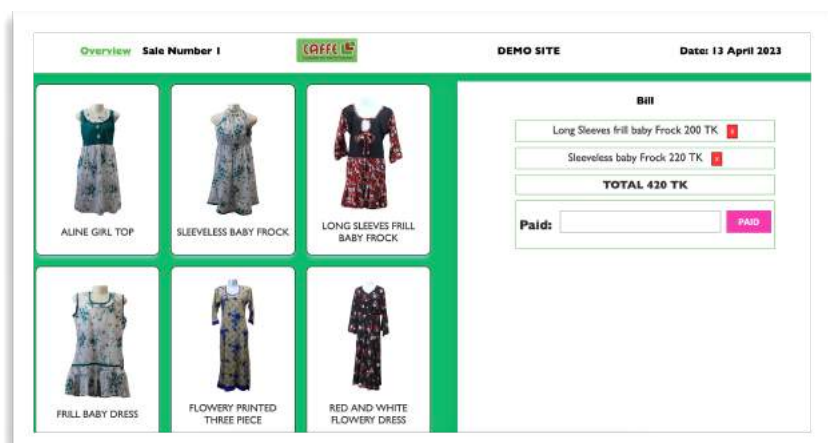


Making a model car

Staff Training

In 2022, staff training focussed on improving teachers' technical skills in order to prepare them to teach more advanced classes in 2023.

These classes included Web Development with HTML, CSS and Javascript. Game development with KaboomJS and game development with MakeCode Arcade.



Staff created ePOS for Clothes sale

To practice their skills, staff developed an electronic point of sales system for use at the food and clothes sale held at CAFFE.

Game Jam

CAFFE staff and students took part in the Go Godot Game Jam. This is a game jam that used the Godot game engine.

CAFFE students designed levels and created art assets for a game called Lost in Time, in which a young Bangladeshi girl must travel through time to find her missing family members,

<https://caffebd.itch.io/caffelostintime>



“Lost in Time” created by CAFFE staff and students

Flood Relief

In May and June of 2022, Bangladesh was affected by severe flooding. Fortunately, the school was not badly damaged suffering only from a broken water tank which was caused by the heavy rain and wind. However, many people in the school’s vicinity were affected and CAFFE staff worked with other organisations to provide some relief to these people.

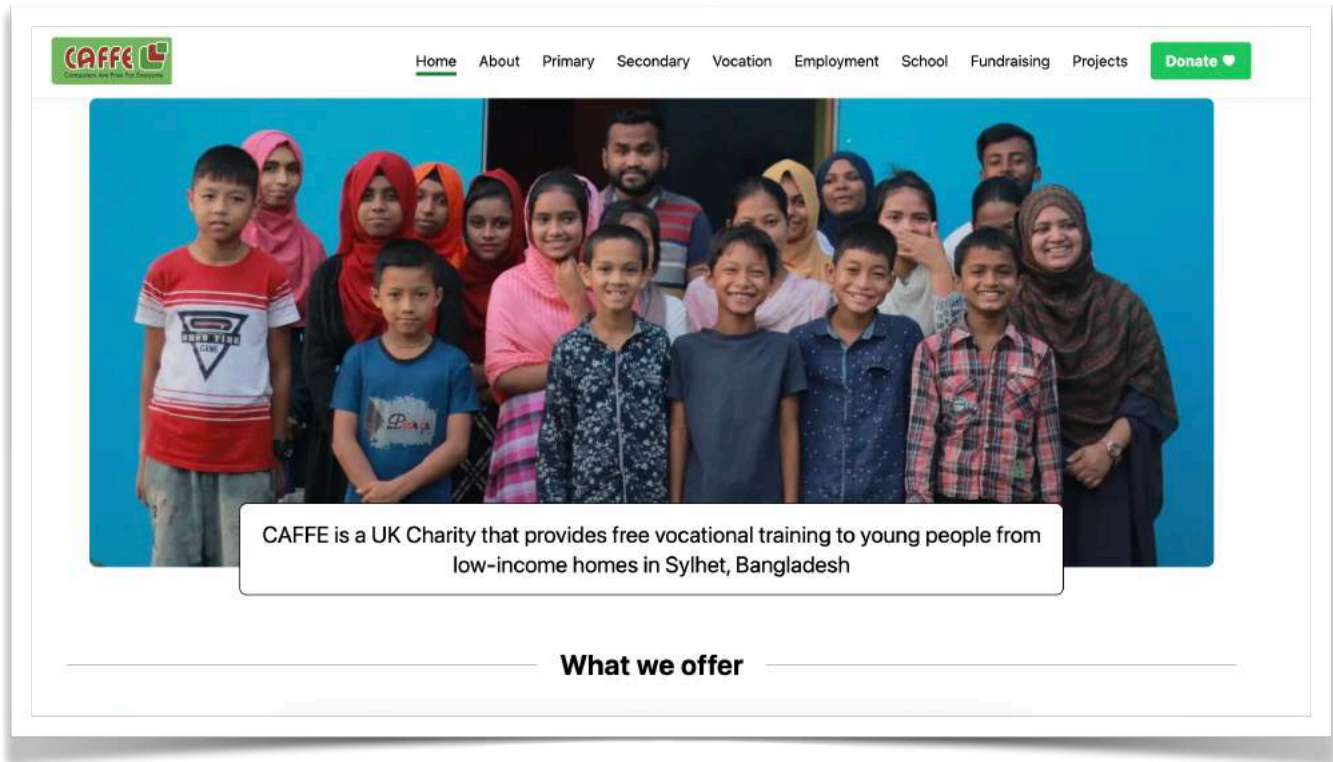


Distributing flood relief

CAFFE’s cooking students prepared food for displaced families which was then delivered by boat by CAFFE teachers.

New Website

In 2022, CAFFE also refreshed its website to showcase the new school and curriculum activities. The site can be viewed here: <https://www.caffebd.org/>



CAFFE's new website

CAFFE at a glance

Bangladesh

Classes per week: **21**

Taught hours per week: **46**

Staff training hours per week: **15 hours**

Number of students : **124**

Number of staff FTE : **8**

Number of volunteers: **6**

UK

Trustees: **10**

Volunteers (UK) : **5**

FUTURE PLANS

Curriculum

Continue developing students' skills and start work on more advanced work such as coding games in KaboomJS, creating websites with HTML, CSS and Javascript.

Release our first student made apps/games to the Google Play Store.

Open up an Iftar stall for Ramadan to be run by CAFFE cooking students.

Begin selling caffe students' clothes to the local community and possible online.

Hold jam days for graphic design and web development students with students creating logos, signs and websites for local businesses.

Continue to look for and provide training to a coding intern (to work on game development and teaching more advanced skills)

Infrastructure

Priority:

Complete building of the swimming pool and begin swimming lessons.

If funds allow:

Repair and/or replace laptops

COMPUTERS ARE FREE FOR EVERYONE LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2022

CHARITY REGISTRATION NUMBER : 1147000

COMPANY REGISTERED NUMBER : 07978453

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2022**

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BALANCE SHEET	5
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**COMPUTERS ARE FREE FOR EVERYONE LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31ST DECEMBER 2022**

CHARITY REGISTRATION NUMBER: 1147000

COMPANY REGISTERED NUMBER: 07978453

REGISTERED OFFICE: 4 The Pyghtle
Westoning Bedfordshire
MK45 SLJ

TRUSTEES: Mr S Batcup
Mrs M Batcup
Mr G Philips
Mr J P Roberts
Mrs V Roberts
Mr L Doyle
Mrs C Ayres
Mrs S A Cakebread
Mr D M Doyle

INDEPENDENT EXAMINER Cangaf Accountants &
Business Advisers
235 Tonge Moor Road
Bolton
BL2 2HR

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2022**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) 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 charity 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 Charity 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 charity and to enable them to ensure that the financial statements comply with the Charity's Act 2011. 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.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 7th September 2023 and signed:

ON BEHALF OF THE BOARD:



.....
Daniel Doyle

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31ST DECEMBER 2022**

I report on the accounts for the year ended 31st December 2022 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) 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 charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Cangaf Accountant & Business Advisers
235 Tonge Moor Road
Bolton
BL2 2HR

Signed :



Date :

07/09/2023

COMPUTERS ARE FREE FOR EVERYONE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2022

	Unrestricted funds	Restricted Funds	Total funds	Prior year funds
	2022 £	2022 £	2022 £	2021 £
Incoming resources :				
<i>Donations and Legacies</i>	2	5,688	7,000	12,688
<i>Charitable Activities</i>	3	46,741		46,741
<i>Investments</i>	4	-	-	4
<i>Other Income</i>	5	876	876	20,550
		<u>53,305</u>	<u>7,000</u>	<u>60,305</u>
		<u>53,305</u>	<u>7,000</u>	<u>60,305</u>
Resources expended				
Expenditure on:				
Charitable Activities		66,745		66,745
		<u>66,745</u>	<u>-</u>	<u>66,745</u>
Total Expenditure		<u>66,745</u>	<u>-</u>	<u>66,745</u>
		<u>66,745</u>	<u>-</u>	<u>66,745</u>
Net income/(expenditure) for the year	-	13,439	7,000	-
	-	13,439	7,000	-
Net movement in funds	-	13,439	7,000	-
	-	13,439	7,000	-
Reconciliation of funds:				
<i>Total funds brought forward</i>		65,317	-	65,317
		65,317	-	65,317
Total funds carried forward		<u>51,877</u>	<u>7,000</u>	<u>58,877</u>
		<u>51,877</u>	<u>7,000</u>	<u>58,877</u>

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED
STATEMENT FOR FINANCIAL POSITION
YEAR ENDED 31ST DECEMBER 2022

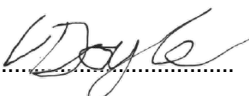
	Note	£	2022 £	£	2021 £
Tangible Assets					
Fixed Assets	10.		71,286		62,728
Current Assets					
Debtors	11.	0		-	
Cash at bank and in hand		1,401		3,648	
		1,401		3,648	
Creditors: amounts falling due within one year	12.	(1,059)		(1,059)	0
Creditors: amounts falling due after one year	13.	(12,750)			
Net current assets/(liabilities)			(12,408)		2,589
Total assets less current liabilities			(12,408)		65,317
Total net assets			58,877		65,317
Charity funds					
Restricted funds			7000		0
Unrestricted funds			51,877		65,317
Total funds			58,877		65,317

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance micro-entity provisions

The financial statements were approved and authorised by the Board of Trustees and signed on its behalf by:

..... 

..... 7th September 2023

Luke Doyle

Date :

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022**

1. General Information

Computers Are Free Everyone Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 The Pyghtle, Westoning, Bedfordshire, MK45 5LJ.

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Computers Are Free For Everyone meets the definition of a public benefit entity under FRS 102.

Going concern

held, potential support, and the future of the charity's income and expenditure, there are no material uncertainties regarding the charity's ability to continue as a going concern.

Charitable funds

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

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Some 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 donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent assets.

Turnover is measured at fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and other sales related taxes.

Resources Expended

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.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the charity. These include both directly attributable costs and apportioned support costs.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022

Taxation

The charity is exempt from corporation tax on its charitable activities.

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. statements.

Tangible fixed assets

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual value over their estimated useful lives

Freehold property -

Computer & Equipment - 15% straight line

School Building - Work In Progress

Cash at bank and in hand

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

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

Critical accounting estimates and areas of judgment

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Critical accounting estimates and assumptions:

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Donations and Legacies	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations	5,688	13,706
	<u>5,688</u>	<u>13,706</u>
	Restricted Funds	Restricted Funds
Donations	7,000	-
	<u>7,000</u>	<u>-</u>
3. Income from Charitable Activities		
Sales within charitables activities	46,741	23,279
	<u>46,741</u>	<u>23,279</u>
4. Investments		
Interest Receivable	-	4
	<u>-</u>	<u>4</u>
5. Other Incoming Resources		
Government Grants	0	-
Bounce Back Loan	94	15,250
HMRC Gift Aid Rebate	612	3,911
Refund	170	1,389
	<u>876</u>	<u>20,550</u>

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2022**

6. Charitable Activities

	Activities undertaken directly 2022 £
Accountancy fees	745
Training and staff costs	332
Depreciation and impairment	345
Purchases	741
Transport	2,467
Rent and rates	11,276
Bank charges	246
Insurance	747
Other office costs	19,624
Marketing	498
Legal and Professional	288
Bangladesh Expenses	29,437

Total

66,745

**Activities
undertaken
directly
2021
£**

Accountancy fees	592
Training and staff costs	1,183
Depreciation and impairment	3,894
Purchases	633
Transport	1,287
Rent and rates	4,025
Bank charges	164
Insurance	46
Other office costs	20,514
Marketing	1,174

Total

33,512

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2022**

	2022	2021
	£	£
7. Trustees		
During the year, no Trustees received any remuneration or other benefits (2021 - NIL)		
During the year 31 December 2022, no Trustee expenses had been incurred (2021 - £NIL)		
8. Independent Examiner's Report	<u>745</u>	<u>515</u>
9. Employments Cost		
Wages and Salaries	<u>12,000</u>	<u>10,500</u>

The full time employees during the year was 8

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

The key management personnel of the charity comprise the Chief Executive Officer and Chief Operations Officer. The total employee benefits paid to the key management personnel of the charity during the year were £0 (2021 : £7,300).

Personnels are paid in Bangladesh Taka.

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
FIXED ASSETS SCHEDULE
YEAR ENDED 31ST DECEMBER 2022**

10. Tangible Fixed Assets

	Shop Advance	School Building	Freehold Property	Computer Equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2022	2,400	40,504	22,500	42,666	108,070
Additions for the year	0	6,602	0	2,300	8,902
Balance 31 December 2022	<u>2,400</u>	<u>47,106</u>	<u>22,500</u>	<u>44,966</u>	<u>116,972</u>
Depreciation					
At 1 January 2022	0	0	3,375	41,966	45,341
Charge for the year	0	0	0	345	345
Balance 31 December 2022	<u>0</u>	<u>0</u>	<u>3,375</u>	<u>42,311</u>	<u>45,686</u>
Net Book Value					
Balance 31 December 2022	<u>2,400</u>	<u>47,106</u>	<u>19,125</u>	<u>2,655</u>	<u>71,286</u>
Balance 31 December 2021	<u>2,400</u>	<u>40,503</u>	<u>19,125</u>	<u>700</u>	<u>62,728</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

	2022	2021
	£	£
11. Debtors		
Due within one year		
Other debtors	0	1,104
	<u>0</u>	<u>1,104</u>
Cash and Bank Balances	1,401	3,648
	<u>1,401</u>	<u>3,648</u>

	2022	2021
	£	£
12. Creditors : Amount falling due within one year		
Other creditors	1,113	1,059
Accruals and deferred	(54)	-
	<u>1,059</u>	<u>1,059</u>
	<u>1,059</u>	<u>1,059</u>

	2022	2021
	£	£
13. Creditors : Amount falling due after one year		-
Bounce Back Loan	12,750	-
	<u>12,750</u>	<u>-</u>
	<u>12,750</u>	<u>-</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted	Unrestricted
	funds	funds
	2,022	2,021
	£	£
Tangible fixed assets	8,902	
Current assets	1,401	
Creditors due after one year	(1,059)	
Creditors due within one year	(12,750)	
	(3,507)	-
Total	(3,507)	-

15. Designated funds

Restricted funds designated for the school building would be spent in the subsequent year.

16. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of guarantee is limited to £10 per member of the charity.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

17. Operating lease commitments

At 31 December 2022 the company had commitments to make future minimum lease payments under non- cancellable operating leases as follows:

2,022	2,021
£	£
0	0
<u>0</u>	<u>0</u>

18. Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

19. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of guarantee is limited to £10 per member of the charity.



Completed Document Audit Report
Completed with SignWell.com

Title: CAFFE Draft Accounts Signed by Trustees

Document ID: bbbf8a73-913e-4a75-b2d4-a6184b73ffe9





Time Zone: (GMT+00:00) Coordinated Universal Time

Files

CAFFE Draft Accounts Signed by Trustees.pdf

Sep 14, 2023 11:31:11 UTC

Activity

 Cangaf Accountants & Business Advisers IP: 80.41.205.106	created the document	Sep 14, 2023 11:31:11 UTC
 Cangaf Accountants & Business Advisers	sent the document to cecilia.asamoah@cangaf ltd.com	Sep 14, 2023 11:33:48 UTC
 Cecilia Asamoah IP: 80.41.205.106	first viewed document	Sep 14, 2023 11:34:13 UTC
 Cecilia Asamoah IP: 80.41.205.106	signed the document	Sep 14, 2023 11:34:42 UTC

COMPUTERS ARE FREE FOR EVERYONE LIMITED

England & Wales - Charity number 1147000

Accounts

Computers Are Free For Everyone Ltd.



Report 2021

A Company and Charity Registered in
England and Wales.

Charity Number: 1147000
Company Number: 7978453

Financial Review and Risk Assessment

After a difficult 2020, CAFFE's financial situation stabilised in 2021. Donations from Tesco enabled us to continue running the shop website which brought in £9,871 over the year. However, the cost of postage and advertising to drive those sales site was high, coming in at around £2000 for the year.

We decided early on, that in order to return to pre-pandemic levels of income, we needed to open a new physical shop. Although, we found new premises in March 2021, due to renovations on the unit, we could not actually move in until October 2021.

The new shop is in a more prominent location in Bedford and as a result, the first three months of sales were incredibly good, far outstripping the income from our old shop. We averaged around £2000 per month from October to December.

In 2021, we also applied for and received a government Bounce Back Loan of £15,000. This money was invaluable in helping us survive from March to October, while we were waiting to be able to move in to the new shop. It also helped pay for three months deposit on the new shop (£2,400) as well as other expenses involved in moving into the new location.

We are grateful that our gift aid donors continued supporting us throughout 2021. We also received some larger one-off gift aid donations to bring the total amount donated to £12,840, meaning we received a gift aid rebate of £3,910 (from donations in both 2020 and 2021)

With schools still closed and Bangladesh facing even greater numbers of COVID cases than in 2020, our efforts focussed on building a new school for CAFFE. With the legacy donation of £20,000 from 2019 combined with money saved from online sales and other donations, we began building a small two story school on the land purchased in 2019. This building work began in February and took far longer than we had anticipated with the first students attending class in October. We also spent more than anticipated with a total of £40,000 being spent in 2021. Further finishing off work will still be needed in 2022.

Looking ahead, we are delighted that CAFFE now has a permanent home and that we will not longer need to pay rent every month for a school.

If the new shop continues to bring in a good income, we hope to complete the work on the school and look to both raising salaries for our teachers as well as employing new staff to conduct new lessons at CAFFE in 2022.

Achievements and Performance

School Building

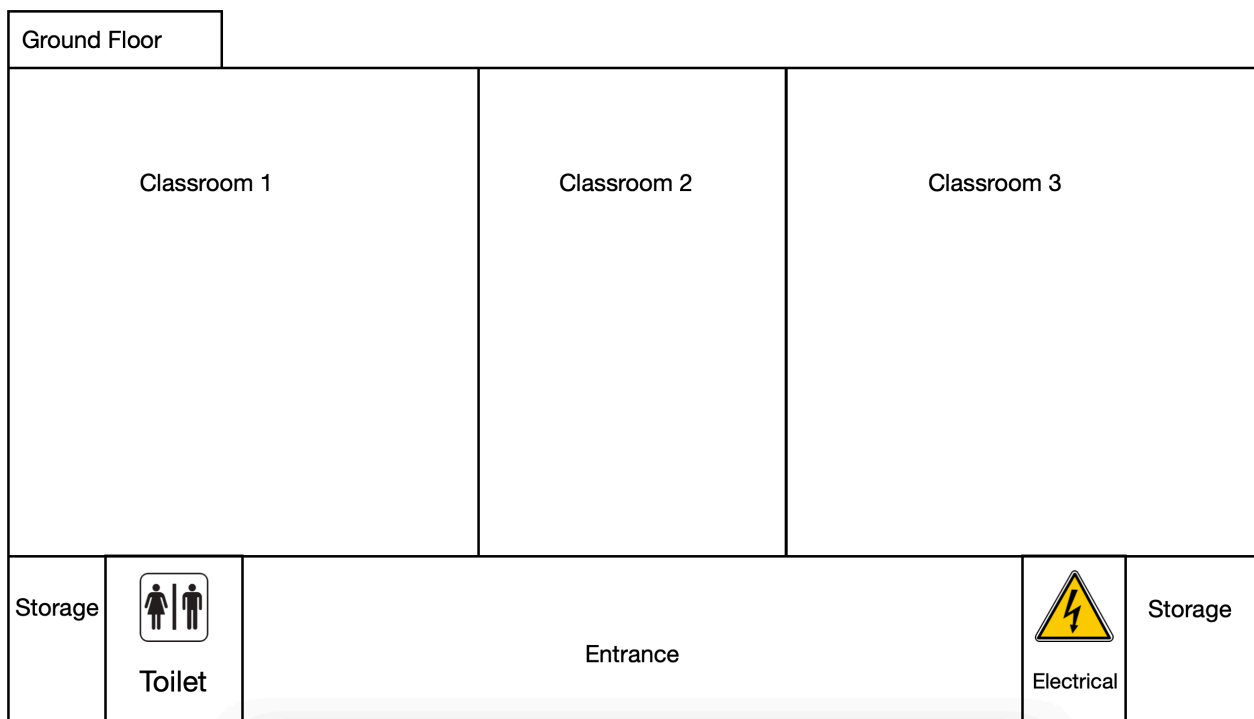
As schools were closed for most of 2021, CAFFE's main work was building the new school. This was a challenging experience and took longer than expected. However, by the end of the year, the building was open and classes had started. There is still some finishing off work required in 2022, as and when the budget allows.

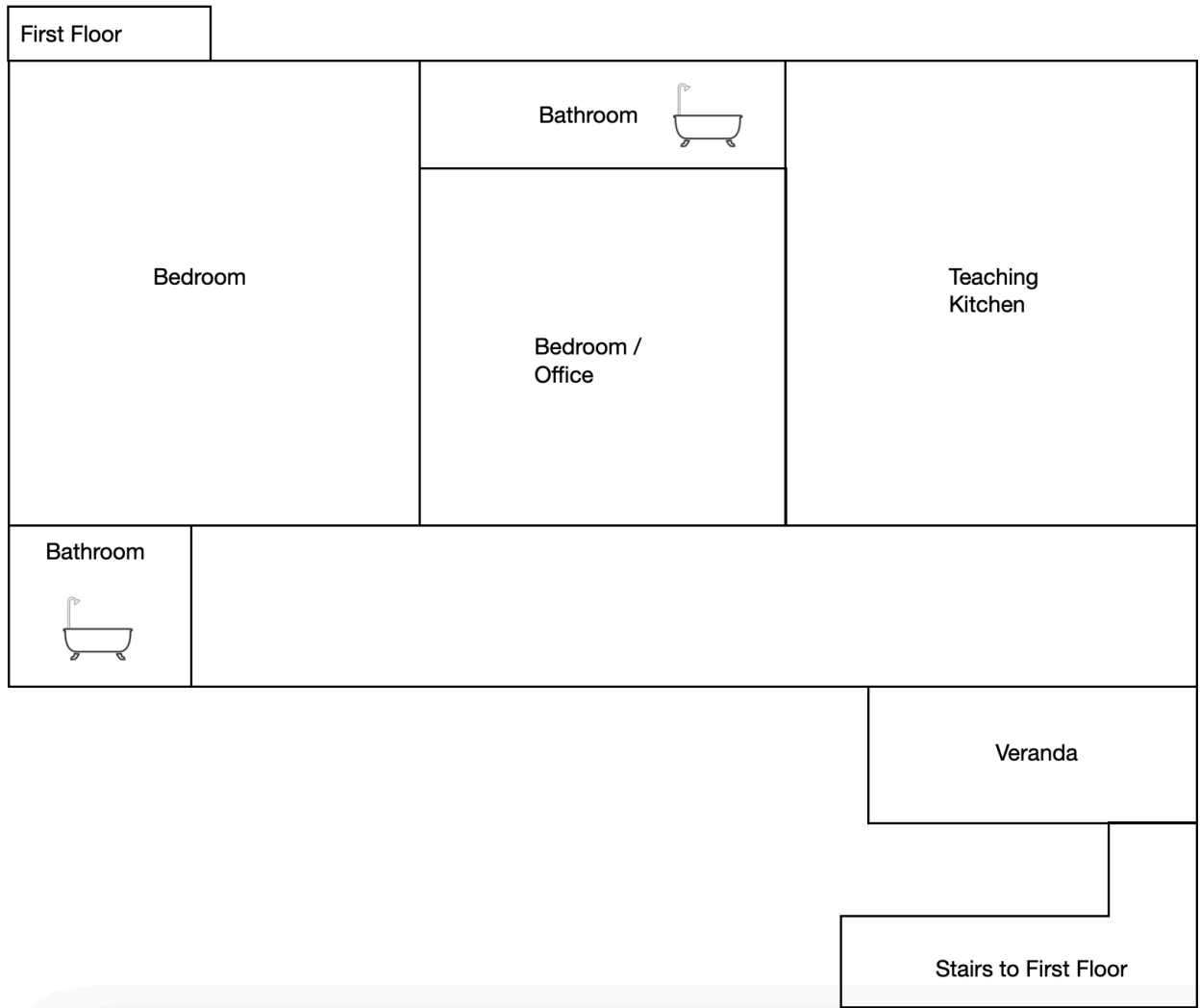
The school has three classrooms on the ground floor along with a student toilet and storage rooms.

The first floor has a bedroom (where the CAFFE CEO and his wife stay). An office (which can also be used as a bedroom for guests (trustee visits) and a kitchen. The kitchen is used for CAFFE's new cooking classes.

In the future, we also plan to use the rooftop for gardening.

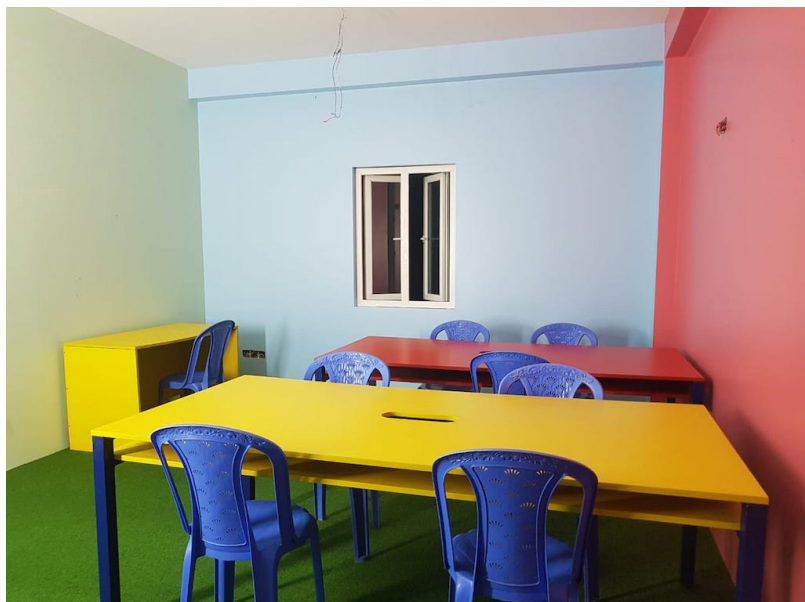
CAFFE School Plans





CAFFE School front and side view

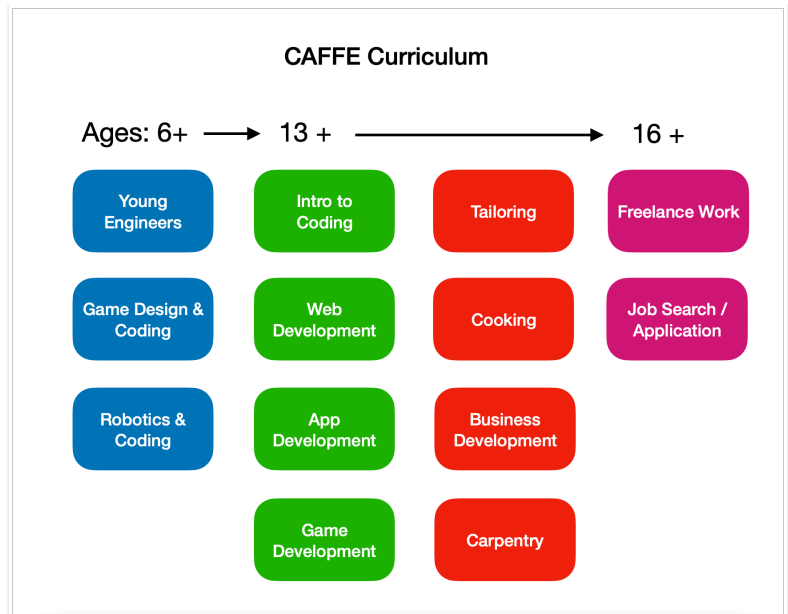
New School Classrooms



Developing CAFFE's new Curriculum

Now that CAFFE has its own school, it was decided to expand CAFFE's curriculum. Along with the traditional computer courses, CAFFE will now focus on providing training in a number of vocational subjects including, cooking, sewing and carpentry.

In doing so, it is hoped that CAFFE can better serve the needs the community around the school.



CAFFE Students Freelancing

During school closures, several CAFFE students have continued to work from home and earn money through freelancing. Some students have been able to earn as much as £500 - £600 per month, which is many times the national average income in Bangladesh.

Now that the CAFFE school is operating, we hope these students will work with new students to support them in being able to achieve the same.



One CAFFE student was paid \$56 for this logo.

Christmas Food and Clothing Distribution

At Christmas CAFFE prepared food and distributed clothing to underprivileged children and adults in Sylhet town. This was an opportunity for our new cooking students to practice their skills and give back to the community.

Even though our own students are from low-income families, there are many people in even more challenging situations including those living on the streets and at the train station in Sylhet. Our students needed to plan according to a budget, buy ingredients, prepare the food and travel to town to distribute the food.



Food Distribution Christmas 2021

CAFFE at a glance

Number of students : **100**

Number of staff (Bangladesh) : **7**

Taught hours per week: **39**

Trustees: **9**

Volunteers (UK) : **5**

FUTURE PLANS

Bangladesh

Now that our new school is open and operating again we hope to focus on the following areas for 2022:

- Recruiting new students
- Developing curriculum plans - especially for new subjects (Cooking, Tailoring, Carpentry)
- Improve teaching of coding and look to train and then recruit a coding teacher from existing student pool
- Provide more time, resources and support for students to pursue freelancing opportunities
- Complete building work (access to roof for gardening, complete upstairs office/ bedroom)
- Explore ways for non-computing students to earn money through their sewing, cooking and carpentry skills
- Develop online portfolio for students to share achievements - both for supporters, potential donors and CAFFE students themselves to view (<https://caffeblog.vercel.app/>)

UK

With the opening of the new shop, the UK side is fairly settled. Priorities will be encouraging new customers to donate and spreading the word about the shop.

One challenge we faced with the old shop was the amount of time and effort needed to maintain the shop records. We aim to purchase an Electronic Point of Sale in order to reduce this burden and improve our record keeping.

We will continue to sell online to add extra income as long as we keep receiving clothing donations from Tesco. At this time, we do not intend selling used clothing online.

One ambitious target we have for 2022 is to raise money to build a swimming pool. Drowning is a major cause of child deaths in Bangladesh, over 12,000 children die from drowning every year in Bangladesh.

While other organisations teach swimming in ponds in Bangladesh, we would prefer to build our own pool to have a safe, controlled environment with clean water in order to teach not only swimming but also life-saving and first-aid skills. We currently estimate we need around £10,000 to build a pool. One of our trustees has kindly donated £4000 towards this goal so it is possible that we can reach this target in 2022.

We intentionally left space at the back of the school in order to build a pool. Below is a simple render of where the pool would be situated.



COMPUTERS ARE FREE FOR EVERYONE LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2021

CHARITY REGISTRATION NUMBER : 1147000

COMPANY REGISTERED NUMBER : 07978453

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2021**

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LEGAL AND ADMINISTRATIVE INFORMATION	1
REPORT OF THE TRUSTEES	2 - 6
INDEPENDENT EXAMINERS REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
NOTES TO THE FINANCIAL STATEMENTS	10-17

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31ST DECEMBER 2021**

CHARITY REGISTRATION NUMBER:	1147000
COMPANY REGISTERED NUMBER:	07978453
REGISTERED OFFICE:	4 The Pyghtle Westoning Bedfordshire MK45 SLJ
TRUSTEES:	Mr S Batcup Mrs M Batcup Mr G Philips Mr J S Roberts Mrs V Roberts Mr L Doyle Mrs C Ayres
INDEPENDENT EXAMINER	Cecilia Asamoah ACCA Cangaf Accountants & Business Advisers 120 Bark Street Bolton BL1 2AX

COMPUTERS ARE FREE FOR EVERYONE LIMITED
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2021

Financial Review and Risk Assessment

After a difficult 2020, CAFFE's financial situation stabilised in 2021. Donations from Tesco enabled us to continue running the shop website which brought in £9,871 over the year. However, the cost of postage and advertising to drive those sales site was high, coming in at around £2000 for the year.

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**COMPUTERS ARE FREE FOR EVERYONE LIMITED
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2021**

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**COMPUTERS ARE FREE FOR EVERYONE LIMITED
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2021**

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**COMPUTERS ARE FREE FOR EVERYONE LIMITED
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2021**

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**COMPUTERS ARE FREE FOR EVERYONE LIMITED
REPORT OF THE TRUSTEES
YEAR ENDED 31ST DECEMBER 2021**

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each (Accounts and Reports) 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 charity 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 Charity 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 charity and to enable them to ensure that the financial statements comply with the Charity's Act 2011. 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.

This report is prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on.....12/10/..... 2022 and signed:

ON BEHALF OF THE BOARD:



.....
Luke Doyle

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31ST DECEMBER 2021**

I report on the accounts for the year ended 31st December 2021 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The Charity's Trustees (who are also the Directors for the purposes of Company Law) 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 charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be draw in order to enable a proper understanding of the accounts to be reached.

Cecilia Asamoah ACCA

Cangaf Accountant & Business Advisers
120 Bark Street
Regus, 6th Floor
Bolton
BL1 2AX

Signed :

Date :



10/12/2022

COMPUTERS ARE FREE FOR EVERYONE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2021

	Unrestricted funds	Total funds	Prior year funds
	2021 £	2021 £	2020 £
Incoming resources :			
<i>Donations and Legacies</i>	2 13,706	13,706	7,468
<i>Charitable Activities</i>	3 23,279	23,279	16,533
<i>Investments</i>	4 4	4	45
<i>Other Income</i>	5 20,550	20,550	10,000
	<u>57,539</u>	<u>57,539</u>	<u>34,046</u>
Resources expended			
Expenditure on:			
Charitable Activities	33,512	33,512	45,026
Total Expenditure	<u>33,512</u>	<u>33,512</u>	<u>45,026</u>
Net income/(expenditure) for the year	24,027	24,027	(10,980)
Net movement in funds	24,027	24,027	(10,980)
Reconciliation of funds:			
<i>Total funds brought forward</i>	41,290	41,290	52,270
Total funds carried forward	<u>65,317</u>	<u>65,317</u>	<u>41,290</u>

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED
STATEMENT FOR FINANCIAL POSITION
YEAR ENDED 31ST DECEMBER 2021

	Note	£	2021 £	£	2020 £
Tangible Assets					
Fixed Assets	10.		62,728		22,896
			<u>62,728</u>		<u>22,896</u>
Current assets					
Debtors	11.	0		1,104	
Cash at bank and in hand		3,648		17,803	
		<u>3,648</u>		<u>18,907</u>	
Creditors: amounts falling due within one year	12.	(1,059)		(513)	0
		<u>(1,059)</u>		<u>(513)</u>	
Net current assets/(liabilities)			<u>2,589</u>		<u>18,394</u>
Total assets less current liabilities			<u>2,589</u>		<u>41,290</u>
Total net assets			<u>65,317</u>		<u>41,290</u>
Charity funds					
Restricted funds			0		0
Unrestricted funds			65,317		41,290
			<u>65,317</u>		<u>41,290</u>
Total funds			<u>65,317</u>		<u>41,290</u>

The financial statements were approved and authorised by the Board of Trustees and signed on its behalf by:



10/12/2022

Luke Doyle

Date :

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2021

1. General Information

Computers Are Free Everyone Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 The Pyghtle, Westoning, Bedfordshire, MK45 5LJ.

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Computers Are Free For Everyone meets the definition of a public benefit entity under FRS 102.

Going concern

held, potential support, and the future of the charity's income and expenditure, there are no material uncertainties regarding the charity's ability to continue as a going concern.

Charitable funds

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

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Such 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 donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and the receipt is expected. If the amount is not known, the legacy is treated as a contingent assets.

Turnover is measured at fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and other sales related taxes.

Resources Expended

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.

Charitable activities

Costs of charitable activities are those costs relating to the activities carried out to meet the objectives of the charity. These include both directly attributable costs and apportioned support costs.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2021

Taxation

The charity is exempt from corporation tax on its charitable activities.

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. statements.

Tangible fixed assets

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual value over their estimated useful lives

Freehold property -

Computer & Equipment - 15% straight line

School Building - Work In Progress

Cash at bank and in hand

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

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

Critical accounting estimates and areas of judgment

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Critical accounting estimates and assumptions:

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
2. Donations and Legacies		
Donations	13,706	7,468
	<u>13,706</u>	<u>7,468</u>
3. Income from Charitable Activities		
Sales within charitables activities	23,279	16,533
	<u>23,279</u>	<u>16,533</u>
4. Investments		
Interest Receivable	4	47
	<u>4</u>	<u>47</u>
5. Other Incoming Resources		
Government Grants	0	10,000
Bounce Back Loan	15,250	0
HMRC Gift Aid Rebate	3,911	0
Refund	1,389	0
	<u>20,550</u>	<u>10,000</u>
	<u>20,550</u>	<u>10,000</u>

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2021**

6. Charitable Activities

	Activities undertaken directly 2021 £
Accountancy fees	592
Training and staff costs	1,183
Depreciation and impairment	3,894
Purchases	633
Transport	1,287
Rent and rates	4,025
Bank charges	164
Insurance	46
Other office costs	20,514
Marketing	1,174
	33,512
	33,512

	Activities undertaken directly 2020 £
Accountancy fees	559
Training and staff costs	10,862
Depreciation and impairment	9,652
Purchases	7,182
Transport	5,411
Rent and rates	7,936
Bank charges	56
Insurance	564
Other office costs	2,527
Marketing	277
Total	45,026
	45,026

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
INCOME AND EXPENDITURE
YEAR ENDED 31ST DECEMBER 2021**

7. Trustees

During the year, no Trustees received any

During the year 31 December 2021, no Trustee expenses had been incurred (2020 - £NIL)

Trustee's made donations of 2021 £5,949 (2020: £3,510) to the charity.

Corporate donation 2021: £100

8. Independent Examiner's Report	<u>592</u>	<u>515</u>
---	------------	------------

9. Employments Cost

Wages and Salaries	<u>242</u>	<u>10,500</u>
--------------------	------------	---------------

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

The key management personnel of the charity comprise the Chief Executive Officer and Chief Operations Officer. The total employee benefits paid to the key management personnel of the charity during the year were £7,300 (2020 : £4,700).

Personnels are paid in Bangladesh Taka.

**COMPUTERS ARE FREE FOR EVERYONE LIMITED
FIXED ASSETS SCHEDULE
YEAR ENDED 31ST DECEMBER 2021**

10. Tangible Fixed Assets

	Shop Advance	School Building	Freehold Property	Computer Equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2021	0	0	22,500	41,843	64,343
Additions for the year	2,400	40,504	0	823	43,727
Balance 31 December 2021	<u>2,400</u>	<u>40,504</u>	<u>22,500</u>	<u>42,666</u>	<u>108,070</u>
Depreciation					
At 1 January 2021	0	0	3,375	38,072	41,447
Charge for the year	0	0	0	3,894	3,894
Balance 31 December 2021	<u>0</u>	<u>0</u>	<u>3,375</u>	<u>41,966</u>	<u>45,341</u>
Net Book Value					
Balance 31 December 2021	<u>2400</u>	<u>40,504</u>	<u>19,125</u>	<u>700</u>	<u>62,728</u>
Balance 31 December 2020	<u>0</u>	<u>0</u>	<u>19,125</u>	<u>3,771</u>	<u>22,896</u>

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

11. Debtors	2021	2020
	£	£
Due within one year		
Other debtors	0	1,104
	0	1,104

12. Creditors : Amount falling due within one year	2021	2020
	£	£
Other creditors	1,059	0
Accruals and deferred	0	513
	1,059	513

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Tangible fixed assets	62,728	22,896
Current assets	3,648	18,907
Creditors due within one year	(1,059)	(513)
Total	65,317	41,290

14. Designated funds

Within unrestricted funds, an amount of £17,000 is designated by the Trustees for the purposes of the charity building its own school.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2021

15. Operatin lease commitments

At 31 December 2021 the company had commitments to make future minimum lease payments under non- cancellable operating leases as follows:

2021	2020
£	£
0	0
<u> </u>	<u> </u>

16. Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

17. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of guarantee is limited to £10 per member of the charity.



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 Cangaf Accountants & Business Advisers IP: 86.145.255.157	created the document	Oct 12, 2022 08:54:26 UTC
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COMPUTERS ARE FREE FOR EVERYONE LIMITED

England & Wales - Charity number 1147000

Accounts

Registered number: 07978453
Charity number: 1147000

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

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COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees	Mr S Batcup Mrs M Batcup Mr G Philips Mr J S Roberts Mrs V Roberts Mr L Doyle Mrs I Doyle (resigned 1 March 2021) Mr D Doyle (resigned 1 March 2021) Mrs C Ayres
Company registered number	07978453
Charity registered number	1147000
Registered office	4 The Pyghtle Westoning Bedfordshire MK45 5LJ
Independent examiner	Elizabeth Newell BA (Hons) FCA Moorgate House 201 Silbury Boulevard Milton Keynes Buckinghamshire MK9 1LZ

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the Charity's Commission, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to promote computer literacy amongst those who are currently unable to access Information Communication Technologies in Dhaka, Bangladesh, to operate in underprivileged regions of developing countries to provide access to computing hardware and infrastructure through dedicated centres, and to provide training and computer classes to improve employment opportunities within the community.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Financial Review and Risk Assessment

CAFFE's financial situation was severely impacted by the effects of COVID-19 and lockdowns. Overall, our income from sales fell by more than 50%.

In April 2020, we decided we had no choice but to leave our charity shop in Bedford. At the time, we were not sure what financial support would be available from the government and opening up after the first lockdown in July 2020 was not really an option due to the difficulty of making such a small shop compliant with COVID regulations as well as the fact that all the shop volunteers are aged 60+ (with one volunteer being on the government shielding list) and would therefore be at risk.

With the shop closed we moved to online selling. Fortunately, we are still receiving clothing donations from TESCO so we have been able to sell brand new clothing online rather than second hand clothing. Online sales have been successful but are not as profitable as the high street shop was. On average we had around £1090 per month in sales but we also had to spend a lot on postage as well as Facebook advertising to attract customers. This reduced the actual net income to around £800 per month.

Fortunately, we did receive a government grant of £10,000, without which we would have been in serious financial difficulty. Even though the shop was only open for 3 months in 2020, we still had to pay £4,194 in rent and service charge.

Gift aid donations increased slightly in 2020 with more donations being made by the trustees of the charity in order to help make up or the shortfall in income. Overall, we received £4,416 in gift aid donations.

Donations from organisations also fell dramatically. This is due to the fact that in previous years, we have often given talks to various groups (such as church groups, the Lions Club, Rotary and schools). Obviously, this was not possible in 2020 due to COVID-19.

Fortunately, CAFFE was able to survive 2020. Firstly by being able to switch to online selling and secondly by making cut backs to our expenditure in Bangladesh. Overall, this year became more about keeping the charity afloat in the hopes of a better 2021.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and Performance

Pre Lockdown

One event that took place before lockdown and the CAFFE school was closed was a global competition run by the micro:bit organisation. Micro:bits are tiny micr controllers used in many schools around the world. Two groups of CAFFE students took part. They created robots designed to clean litter from a pond. The competition was due to take place in 2020 with winning students invited to London. Obviously, that didn't end up happening but our students still built their prototype robots and submitted their entries.

Bangladesh Schools Closed

In March 2020, the government of Bangladesh said that all schools must close. At the time, we didn't know how long this was going to last, however, schools have remained closed up until the time of writing (May 2021), more than 14 months so far.

This is obviously having an enormous impact on all children in Bangladesh, not just our students. Only private schools have the ability to move to online learning. Some government schools have continued using Facebook and WhatsApp groups (as many students do have cheap Android phones).

In the case of CAFFE, however, none of our students have a computer at home (which is why they are CAFFE students in the first place). We are also not able to continue our teaching using mobile phones as students need to use computers for the subjects we teach.

The approach we took was to loan out some laptops to older students. These students have been able to continue working independently at home and some have even been earning money on freelancer.com Sadly, we were only able to reach around 10% of our students in this way.

CAFFE School Building

In March 2020, when the government of Bangladesh said that all schools must close, we took the very difficult decision to end the lease on our rented school building. At the time we did not know when schools would re-open. We also knew that we were going to be very short of money due to the closure of the CAFFE shop in the UK. In hindsight we can see we took the right decision as now, 14 months later, schools are still closed. This has saved us from paying more than 1 year's worth of rent and utility bills for a building that we would have been unable to use (over £3500).

CAFFE Medical Centre

In 2019, we were able to build a small shelter on the land that CAFFE purchased. We had been using this to provide classes to approximately 40 students in the local area. With schools closed, however, we decided to turn this into a digital medical centre.

We provided facilities for people to check their temperature, blood pressure, oxygen levels as well as blood sugar levels. At the time, no-one wanted to go to hospitals in Bangladesh for fear of catching COVID. We also provided an Android tablet where patients could speak to a doctor online (there are a number of private healthcare companies offering this service, however, people without access to smartphones or the knowledge of how to use them cannot use these services on their own).

As the COVID situation in Bangladesh appeared to improve, and when the government lifted the strict lockdown, we found this facility was no longer needed.

As we had divided the centre into 2 small cubicles (for the patient's safety) we decided we could now allow 2 CAFFE students at a time to come along and use a laptop here. They each had their own room to work in and would not come into contact with anyone else. We even had a teacher providing online classes (even though

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

they were actually only in the next room!)

CAFFE Food Donations

During the first government lockdown in Bangladesh, many families who had previously been making a living wage, found themselves in dire straits. Transport workers, shop owners, and especially day labourers lost their incomes overnight. We carried out a survey of CAFFE families in order to identify those most in need and decided to donate food packages to them. We put together around 100 food parcels and delivered them to the families. We were only really able to do this due to extra donations from CAFFE trustees as our regular income had dropped significantly (this was after the shop closed in the UK and before we had started online selling).

Sadly, we realised we could not continue doing this as we just did not have the funds. Within a couple of months, however, the government lifted the lockdown as they too recognised that people were suffering from severe financial hardship and the threat from that was perhaps greater than the threat from COVID-19. The government took the step to end the lockdown (for everything apart from schools) and most people were able to return to work and earning money again.

CAFFE Shop Website

In May 2020, CAFFE began selling TESCO's donated clothing online. One positive aspect of the whole situation is that a few CAFFE students have been able to work on managing the website. Students are involved in editing photos of clothing and adding new products for sale. This has also enabled some students to earn extra income for doing this work. This has been some really good 'real-world' experience for them and should help them find work in the future using these skills.

Update on Past Students

First Game Released

During lockdown one former CAFFE student (from our original school in Dhaka) made and released their first every mobile game for android. The game is a platform game where the player needs to collect letters to spell out a given word in Bangla.

New Charity School Opened

We were delighted to hear that a group of former CAFFE students have opened their own charity computer school in Dhaka. Unfortunately, due to COVID we were not able to attend their opening ceremony but we hope to visit next year. It's great to know that CAFFE is having an impact beyond its own activities.

CAFFE at a glance

Number of students : **210**

Number of staff (Bangladesh): **6**

Taught hours per week: **42**

Subject Areas: Web design, Graphic Design, Coding, Game Development, Engineering.

Trustees: **9**

Volunteers (UK) : **5**

COMPUTERS ARE FREE FOR EVERYONE LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS

Bangladesh

Although we do not know when schools will re-open in Bangladesh we are still planning for CAFFE's return.

The biggest issue is the fact that we no longer have a school building (we do have the shelter but this is only big enough for 12 students at a time). Before closing, we had over 200 students and we used to have between 2 and 3 classes of 12 students running at any one time.

Instead of looking to rent a new building, we have decided to take whatever money we have (from the donation that was set aside for building a school) and build our own school. While we will not be able to build as big a school as we originally planned, we will at least have around 3 classrooms for students to return to when schools do open. We will build this building on CAFFE's land (which is the current site of the CAFFE shelter).

With regular CAFFE classes being stopped, we know this has had a major impact on student learning. While a small number of students continued to receive some practice (either by having a laptop loaned to them or by attending the shelter for online lessons) the vast majority have had no training and no access to a computer for most of the year.

When we do restart we will be faced with the following challenges:

- Reduced class sizes to enable for social distancing
- Ensuring time for revision as many students will have forgotten a lot of what they learned before
- Reaching out to past students who by now may have left full time education altogether and found work
- Finding ways to solve transport issues for some students (while the new building is close to the old school, it will be further away for some students but closer to other students)

UK

The main priority on the UK side will be to re-open the CAFFE charity shop in Bedford. This will not be in the same space as before, so we will need to find new premises, within our budget and within the same location so that regular customers from before will be able to return to us. All those involved with running the shop have said they want to re-open, especially as they will be amongst the first to be vaccinated.

We do think that the new shop will need to be arranged differently in order to allow for social distancing. This means we will probably have less stock on display but this will hopefully not have too big of an impact on the shop's income.

We also plan to keep the online sales continuing. We now have a number of regular customers who purchase from the website and there is potential to boost CAFFE's income by having both the high street shop as well as the online shop.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The charity is incorporated under the Companies Act 2006 as company limited by guarantee and its' Articles of Association is the governing document.

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 S Batcup
Mrs M Batcup
Mr G Philips
Mr JS Roberts
Mrs V Roberts
Mr L Doyle
Mrs I Doyle (resigned 1 March 2021)
Mr D Doyle (resigned 1 March 2021)
Mrs C Ayres

A board of trustees in the UK oversees CAFFE. Many of the trustees are actively engaged in the day-to-day running of activities. The chairman spends much of his time in Dhaka with the project while other trustees are responsible for running the charity shop. The board takes major decisions either by meeting in person or via online meetings where this is not possible. Any unusual expenditure or major decisions, which have a significant impact on either the finances, or operations of CAFFE, must be approved by a majority of the board.

The Chief Operations Officer (COO), who is responsible for the overall implementation of the program, supervises the centre in Dhaka. This role includes managing staff, training staff, curriculum development and being on call to deal with any urgent issues.

The CAFFE manager is responsible for the day-to-day operations of the centre, which includes paying bills, making small purchases, arranging cover for staff members who are ill and liaising with the COO and CAFFE chairman over any major issues. The manager also has some teaching responsibilities.

The governance structure works effectively with each level being closely monitored. Both the COO and the CAFFE manager have a pre-paid debit card for use in Bangladesh. These cards are only loaded with the amount of money required for the regular monthly expenditure of CAFFE so that open access to the main account is not provided to these employees.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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



.....
Mr L Doyle
Trustee

Date: 30th September 2021

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Independent examiner's report to the Trustees of Computers Are Free For Everyone Limited
('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the 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 the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 

Dated: 30/9/2021

Elizabeth Newell BA (Hons) FCA

Moorgate House, 201 Silbury Boulevard, Milton Keynes, MK9 1LZ

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	4	7,468	7,468	32,955
Charitable activities	5	16,533	16,533	32,026
Investments	6	45	45	47
Other income	7	10,000	10,000	-
Total income		34,046	34,046	65,028
Expenditure on:				
Charitable activities		45,026	45,026	51,483
Total expenditure		45,026	45,026	51,483
Net movement in funds		(10,980)	(10,980)	13,545
Reconciliation of funds:				
Total funds brought forward		52,270	52,270	38,725
Net movement in funds		(10,980)	(10,980)	13,545
Total funds carried forward		41,290	41,290	52,270

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

The notes on pages 11 to 19 form part of these financial statements.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 07978453

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	22,896	32,548
		<hr/>	<hr/>
		22,896	32,548
Current assets			
Debtors	13	1,104	1,134
Cash at bank and in hand		17,803	20,636
		<hr/>	<hr/>
		18,907	21,770
Creditors: amounts falling due within one year	14	(513)	(2,048)
		<hr/>	<hr/>
Net current assets		18,394	19,722
		<hr/>	<hr/>
Total assets less current liabilities		41,290	52,270
		<hr/>	<hr/>
Net assets excluding pension asset		41,290	52,270
		<hr/>	<hr/>
Total net assets		41,290	52,270
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds		-	-
Unrestricted funds		41,290	52,270
		<hr/>	<hr/>
Total funds		41,290	52,270
		<hr/> <hr/>	<hr/> <hr/>

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 07978453

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2020

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

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

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

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

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



.....
Mr L Doyle
Trustee

Date: 30th September 2021

The notes on pages 11 to 19 form part of these financial statements.

COMPUTERS ARE FREE FOR EVERYONE LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Computers Are Free For Everyone Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 The Pyghtle, Westoning, Bedfordshire, MK45 5LJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

2.2 Going concern

The Trustees confirm that on the basis of available information, considering funds held, potential support, and the nature of the charity's income and expenditure, there are no material uncertainties regarding the charity's ability to continue as a going concern.

2.3 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 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.

2.4 Incoming resources

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and other sales related taxes.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following basis:

Computer equipment	-	15% straight line
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2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

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

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

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

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Critical accounting estimates and areas of judgment

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Critical accounting estimates and assumptions:

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £
Donations and gifts	7,468	7,468

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations and gifts	32,955	32,955

5. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Sales within charitable activities	16,533	16,533

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Income from charitable activities (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Sales within charitable activities	32,026	32,026

6. Investments

	Unrestricted funds 2020 £	Total funds 2020 £
Interest receivable	45	45

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Interest receivable	47	47

7. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Government grants receivable	10,000	10,000	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Charitable activities

	Activities undertaken directly 2020 £	Total funds 2020 £
Accountancy fees	559	559
Training and staff costs	10,862	10,862
Depreciation and impairment	9,652	9,652
Purchases	7,182	7,182
Transport	5,411	5,411
Rent and rates	7,936	7,936
Bank charges	56	56
Insurance	564	564
Other office costs	2,527	2,527
Marketing	277	277
	<hr/> 45,026 <hr/>	<hr/> 45,026 <hr/>

	<i>Activities undertaken directly 2019 £</i>	<i>Total funds 2019 £</i>
Accountancy fees	510	510
Training and staff costs	11,765	11,765
Depreciation and impairment	6,276	6,276
Purchases	9,281	9,281
Transport	7,566	7,566
Rent and rates	9,894	9,894
Bank charges	401	401
Insurance	505	505
Legal and professional	78	78
Other office costs	4,161	4,161
Marketing	1,046	1,046
	<hr/> 51,483 <hr/>	<hr/> 51,483 <hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

9. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>515</u>	<u>510</u>

10. Employees

	2020 £	2019 £
Employment costs		
Wages and Salaries	<u>10,500</u>	<u>11,593</u>
	<u>10,500</u>	<u>11,593</u>

The average head count of employees during the year was 6 (2019: 6) The average number of full time equivalent employees during the year is analysed as follows:

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

	2020 No.	2019 No.
Key management	1	1
Support staff	4	4
	<u>5</u>	<u>5</u>

	2020 No.	2019 No.
Employment costs		
Wages and salaries	<u>10,500</u>	<u>11,593</u>

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

The key management personnel of the charity comprise the Chief Operations Officer. The total employee benefits paid to the key management personnel of the charity during the year were £4,700 (2019: £4,485) Personnel are paid in Bangladesh Taka.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. Trustees

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses had been incurred (2019 - £NIL).

Trustee's made donations of £3,510 (2019: £2,395) to the charity.

12. Tangible fixed assets

	Freehold property £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2020	22,500	41,843	64,343
At 31 December 2020	22,500	41,843	64,343
Depreciation			
At 1 January 2020	-	31,795	31,795
Charge for the year	3,375	6,277	9,652
At 31 December 2020	3,375	38,072	41,447
Net book value			
At 31 December 2020	19,125	3,771	22,896
At 31 December 2019	22,500	10,048	32,548

13. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	1,104	1,134
	1,104	1,134

COMPUTERS ARE FREE FOR EVERYONE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. Creditors: Amounts falling due within one year

	2020	<i>2019</i>
	£	<i>£</i>
Other creditors	-	<i>1,550</i>
Accruals and deferred income	513	<i>498</i>
	<u>513</u>	<u><i>2,048</i></u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	22,896	22,896
Current assets	18,907	18,907
Creditors due within one year	(513)	(513)
Total	<u>41,290</u>	<u>41,290</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	<i>32,548</i>	<i>32,548</i>
Current assets	<i>21,770</i>	<i>21,770</i>
Creditors due within one year	<i>(2,048)</i>	<i>(2,048)</i>
Total	<u><i>52,270</i></u>	<u><i>52,270</i></u>

16. Designated funds

Within unrestricted funds, an amount of £17,000 is designated by the Trustees for the purposes of the charity building its own school.

COMPUTERS ARE FREE FOR EVERYONE LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Operating lease commitments

At 31 December 2020 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Future minimum lease payments	-	1,500

18. Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

19. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Computers Are Free For Everyone Ltd.



Report 2020

A Company and Charity Registered in
England and Wales.

Charity Number: 1147000
Company Number: 7978453

Financial Review and Risk Assessment

CAFFE's financial situation was severely impacted by the effects of COVID-19 and lockdowns. Overall, our income from sales fell by more than 50%.

In April 2020, we decided we had no choice but to leave our charity shop in Bedford. At the time, we were not sure what financial support would be available from the government and opening up after the first lockdown in July 2020 was not really an option due to the difficulty of making such a small shop compliant with COVID regulations as well as the fact that all the shop volunteers are aged 60+ (with one volunteer being on the government shielding list) and would therefore be at risk.

With the shop closed we moved to online selling. Fortunately, we are still receiving clothing donations from TESCO so we have been able to sell brand new clothing online rather than second hand clothing. Online sales have been successful but are not as profitable as the high street shop was. On average we had around £1090 per month in sales but we also had to spend a lot on postage as well as Facebook advertising to attract customers. This reduced the actual net income to around £800 per month.

Fortunately, we did receive a government grant of £10,000, without which we would have been in serious financial difficulty. Even though the shop was only open for 3 months in 2020, we still had to pay £4194 in rent and service charge.

Gift aid donations increased slightly in 2020 with more donations being made by the trustees of the charity in order to help make up or the shortfall in income. Overall, we received £4,416 in gift aid donations.

Donations from organisations also fell dramatically. This is due to the fact that in previous years, we have often given talks to various groups (such as church groups, the Lions Club, Rotary and schools). Obviously, this was not possible in 2020 due to COVID-19.

Fortunately, CAFFE was able to survive 2020. Firstly by being able to switch to online selling and secondly by making cut backs to our expenditure in Bangladesh. Overall, this year became more about keeping the charity afloat in the hopes of a better 2021.

Achievements and Performance

Pre Lockdown

One event that took place before lockdown and the CAFFE school was closed was a global competition run by the micro:bit organisation. Micro:bits are tiny micr controllers used in many schools around the world. Two groups of CAFFE students took part. They created robots designed to clean litter from a pond. The competition was due to take place in 2020 with winning students invited to London. Obviously, that didn't end up happening but our students still built their prototype robots and submitted their entries.

Bangladesh Schools Closed

In March 2020, the government of Bangladesh said that all schools must close. At the time, we didn't know how long this was going to last, however, schools have remained closed up until the time of writing (May 2021), more than 14 months so far.

This is obviously having an enormous impact on all children in Bangladesh, not just our students. Only private schools have the ability to move to online learning. Some government schools have continued using Facebook and WhatsApp groups (as many students do have cheap Android phones).

In the case of CAFFE, however, none of our students have a computer at home (which is why they are CAFFE students in the first place). We are also not able to continue our teaching using mobile phones as students need to use computers for the subjects we teach.

The approach we took was to loan out some laptops to older students. These students have been able to continue working independently at home and some have even been earning money on [freelancer.com](https://www.freelancer.com). Sadly, we were only able to reach around 10% of our students in this way.

CAFFE School Building

In March 2020, when the government of Bangladesh said that all schools must close, we took the very difficult decision to end the lease on our rented school building. At the time we did not know when schools would re-open. We also knew that we were going to be very short of money due to the closure of the CAFFE shop in the UK. In hindsight we can see we took the right decision as now, 14 months later, schools are still closed. This has saved us from paying more than 1 year's worth of rent and utility bills for a building that we would have been unable to use (over £3500).

CAFFE Medical Centre

In 2019, we were able to build a small shelter on the land that CAFFE purchased. We had been using this to provide classes to approximately 40 students in the local area. With schools closed, however, we decided to turn this into a digital medical centre.

We provided facilities for people to check their temperature, blood pressure, oxygen levels as well as blood sugar levels. At the time, no-one wanted to go to hospitals in Bangladesh for fear of catching COVID. We also provided an Android tablet where patients could speak to a doctor online (there are a number of private healthcare companies offering this service, however, people without access to smartphones or the knowledge of how to use them cannot use these services on their own).

As the COVID situation in Bangladesh appeared to improve, and when the government lifted the strict lockdown, we found this facility was no longer needed.

As we had divided the centre into 2 small cubicles (for the patient's safety) we decided we could now allow 2 CAFFE students at a time to come along and use a laptop here. They each had their own room to work in and would not come into contact with anyone else. We

even had a teacher providing online classes (even though they were actually only in the next room!)

CAFFE Food Donations

During the first government lockdown in Bangladesh, many families who had previously been making a living wage, found themselves in dire straits. Transport workers, shop owners, and especially day labourers lost their incomes overnight. We carried out a survey of CAFFE families in order to identify those most in need and decided to donate food packages to them. We put together around 100 food parcels and delivered them to the families. We were only really able to do this due to extra donations from CAFFE trustees as our regular income had dropped significantly (this was after the shop closed in the UK and before we had started online selling).

Sadly, we realised we could not continue doing this as we just did not have the funds. Within a couple of months, however, the government lifted the lockdown as they too recognised that people were suffering from severe financial hardship and the threat from that was perhaps greater than the threat from COVID-19. The government took the step to end the lockdown (for everything part from schools) and most people were able to return to work and earning money again.

CAFFE Shop Website

In May 2020, CAFFE began selling TESCO's donated clothing online. One positive aspect of the whole situation is that a few CAFFE students have been able to work on managing the website. Students are involved in editing photos of clothing and adding new products for sale. This has also enabled some students to earn extra income for doing this work. This has been some really good 'real-world' experience for them and should help them find work in the future using these skills.

Update on Past Students

First Game Released

During lockdown one former CAFFE student (from our original school in Dhaka) made and released their first every mobile game for android. The game is a platform game where the player needs to collect letters to spell out a given word in Bangla.

New Charity School Opened

We were delighted to hear that a group of former CAFFE students have opened their own charity computer school in Dhaka. Unfortunately, due to COVID we were not able to attend their opening ceremony but we hope to visit next year. It's great to know that CAFFE is having an impact beyond its own activities.

CAFFE at a glance

Number of students : **210**

Number of staff (Bangladesh) : **6**

Taught hours per week: **42**

Subject Areas: *Web design, Graphic Design, Coding, Game Development, Engineering.*

Trustees: **9**

Volunteers (UK) : **5**

FUTURE PLANS

Bangladesh

Although we do not know when schools will re-open in Bangladesh we are still planning for CAFFE's return.

The biggest issue is the fact that we no longer have a school building (we do have the shelter but this is only big enough for 12 students at a time). Before closing, we had over 200 students and we used to have between 2 and 3 classes of 12 students running at any one time.

Instead of looking to rent a new building, we have decided to take whatever money we have (from the donation that was set aside for building a school) and build our own school. While we will not be able to build as big a school as we originally planned, we will at least have around 3 classrooms for students to return to when schools do open. We will build this building on CAFFE's land (which is the current site of the CAFFE shelter).

With regular CAFFE classes being stopped, we know this has had a major impact on student learning. While a small number of students continued to receive some practice (either by having a laptop loaned to them or by attending the shelter for online lessons) the vast majority have had no training and no access to a computer for most of the year.

When we do restart we will be faced with the following challenges:

- Reduced class sizes to enable for social distancing
- Ensuring time for revision as many students will have forgotten a lot of what they learned before
- Reaching out to past students who by now may have left full time education altogether and found work
- Finding ways to solve transport issues for some students (while the new building is close to the old school, it will be further away for some students but closer to other students)

UK

The main priority on the UK side will be to re-open the CAFFE charity shop in Bedford. This will not be in the same space as before, so we will need to find new premises, within our budget and within the same location so that regular customers from before will be able to return to us. All those involved with running the shop have said they want to re-open, especially as they will be amongst the first to be vaccinated.

We do think that the new shop will need to be arranged differently in order to allow for social distancing. This means we will probably have less stock on display but this will hopefully not have too big of an impact on the shop's income.

We also plan to keep the online sales continuing. We now have a number of regular customers who purchase from the website and there is potential to boost CAFFE's income by having both the high street shop as well as the online shop.

CAFFE 2020 Photo Selection



CAFFE Students working on their micro:bit robots.



Food parcel for CAFFE families



CAFFE student's winning logo design on [freelancer.com](https://www.freelancer.com)



CAFFE being used as a temporary medical centre during Bangladesh's lockdown



CAFFE students working in separate rooms at the CAFFE shelter.