

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
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**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
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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.

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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 micro 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

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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**

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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.

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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
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**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

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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	-
		<u>34,046</u>	<u>34,046</u>	<u>65,028</u>
Total income				
Expenditure on:				
Charitable activities		45,026	45,026	51,483
		<u>45,026</u>	<u>45,026</u>	<u>51,483</u>
Total expenditure				
		<u>(10,980)</u>	<u>(10,980)</u>	<u>13,545</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		52,270	52,270	38,725
Net movement in funds		(10,980)	(10,980)	13,545
		<u>41,290</u>	<u>41,290</u>	<u>52,270</u>
Total funds carried forward				

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.

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REGISTERED NUMBER: 07978453

BALANCE SHEET
AS AT 31 DECEMBER 2020

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED
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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
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**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.

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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.

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**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

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Interest receivable	45	45

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

7. Other incoming resources

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

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NOTES TO THE FINANCIAL STATEMENTS
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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
	<u>45,026</u>	<u>45,026</u>

	Activities undertaken directly 2019 £	Total funds 2019 £
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
	<u>51,483</u>	<u>51,483</u>

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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	10,500	11,593
	<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	10,500	11,593
	<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.

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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

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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	2019
	£	£
Other creditors	-	1,550
Accruals and deferred income	513	498
	513	2,048

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	41,290	41,290

Analysis of net assets between funds - prior period

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

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
(A company limited by guarantee)

**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 for 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 micro 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 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**

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.