

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

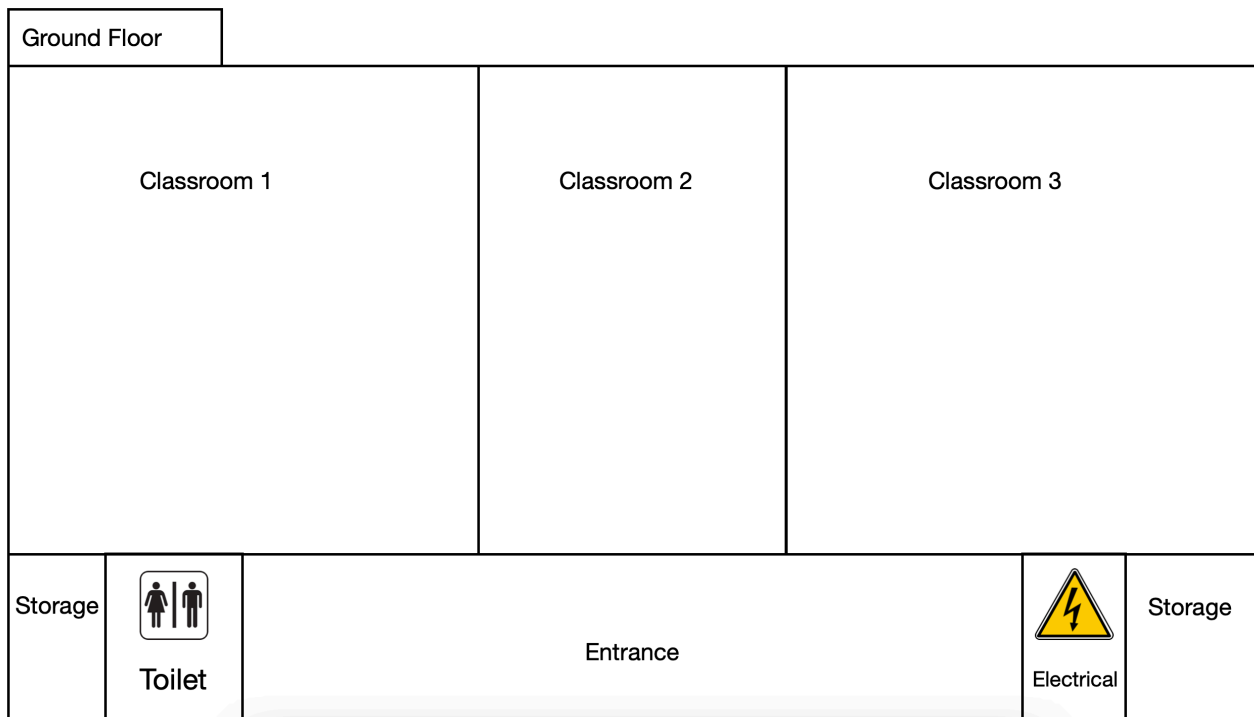
As schools were closed for most of 2021, CAFFE's main work was building the new school. This was a challenging experience and took longer than expected. However, by the end of the year, the building was open and classes had started. There is still some finishing off work required in 2022, as and when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

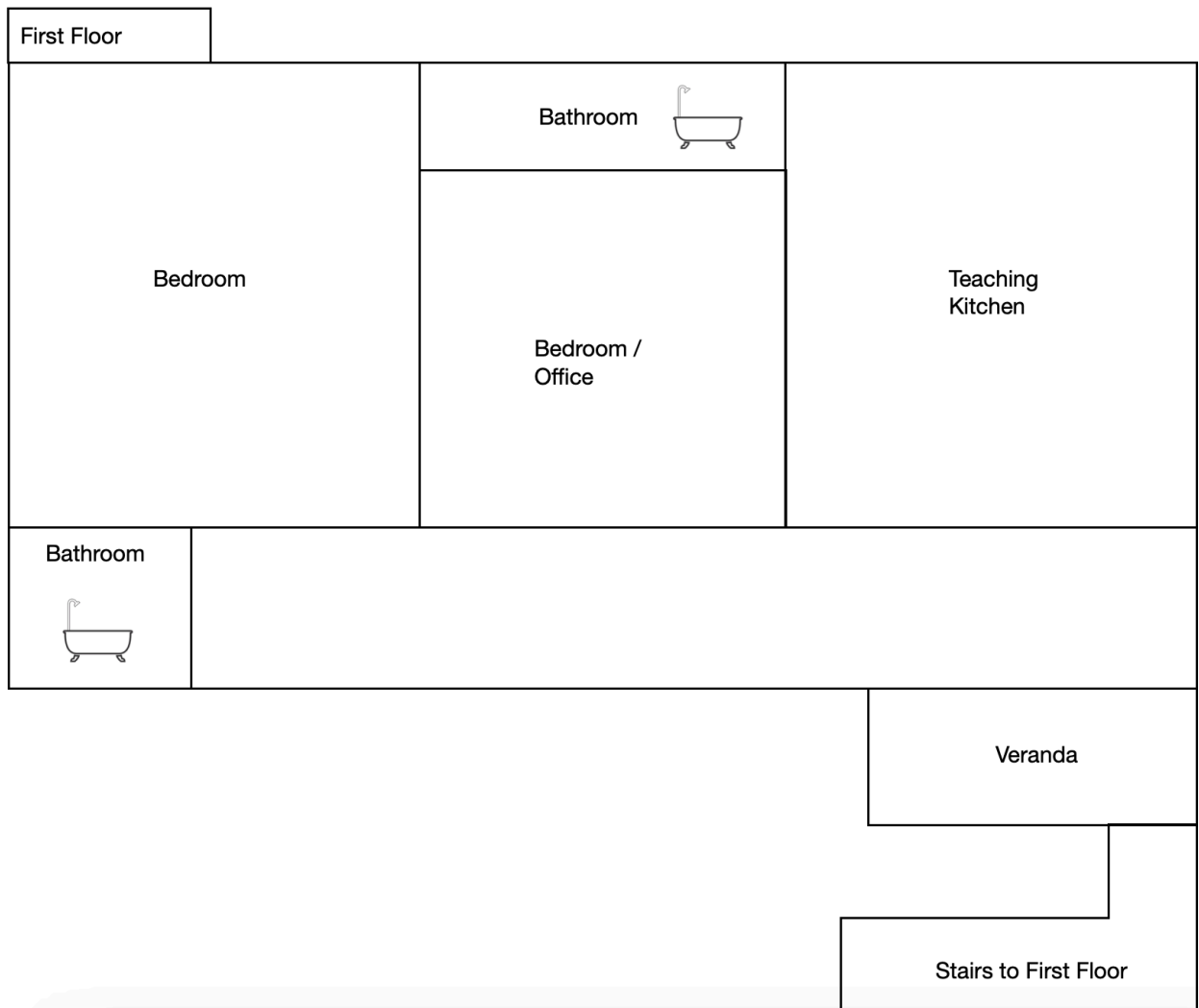
The school has three classrooms on the ground floor along with a student toilet and storage rooms.

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.

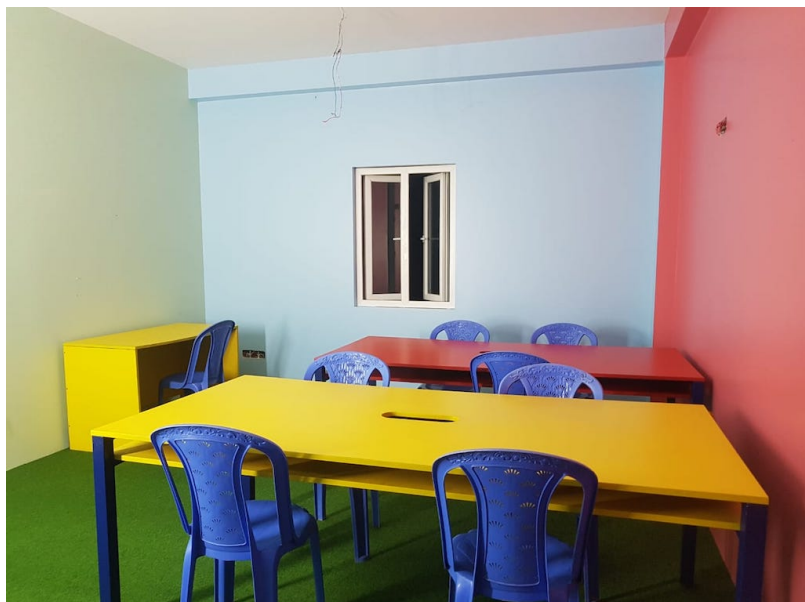
CAFFE School Plans





CAFFE School front and side view

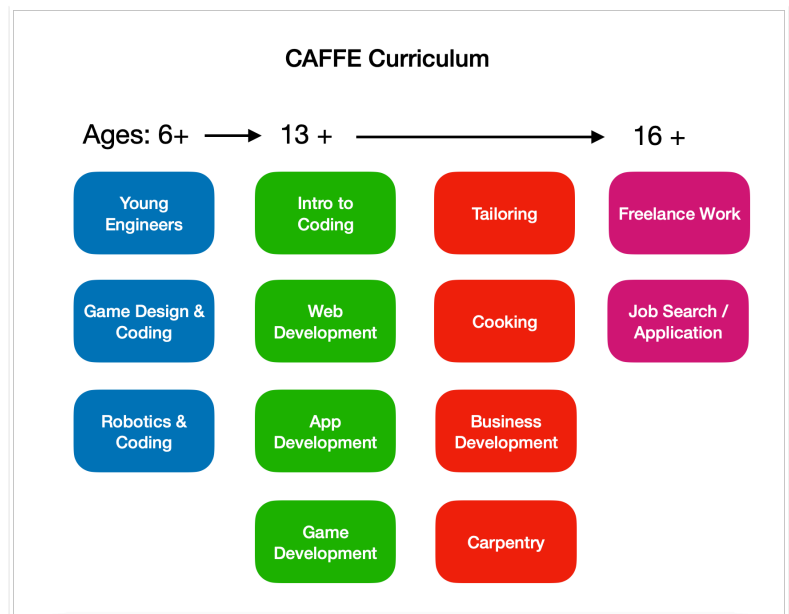
New School Classrooms



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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**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

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REPORT OF THE TRUSTEES
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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 drawn 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
		<u>33,512</u>	<u>33,512</u>	<u>45,026</u>
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
Current assets					
Debtors	11.	0		1,104	
Cash at bank and in hand		3,648		17,803	
		3,648		18,907	
Creditors: amounts falling due within one year					
	12.	(1,059)		(513)	0
Net current assets/(liabilities)					
			2,589		18,394
Total assets less current liabilities					
			2,589		41,290
Total net assets					
			65,317		41,290
Charity funds					
Restricted funds			0		0
Unrestricted funds			65,317		41,290
Total funds					
			65,317		41,290

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


.....

Luke Doyle

10/12/2022
.....

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.

Each donation is 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 asset.

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>

**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

**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

**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

592

515

9. Employments Cost

Wages and Salaries

242

10,500

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
	<u>0</u>	<u>1,104</u>

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

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	<u>65,317</u>	<u>41,290</u>

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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