

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.



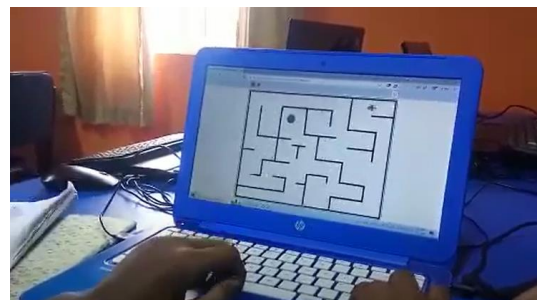
Game Art (For young children aged 10+)

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.



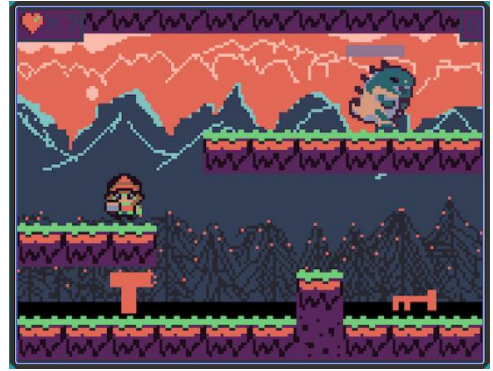
Scratch (For young children aged 10+)

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

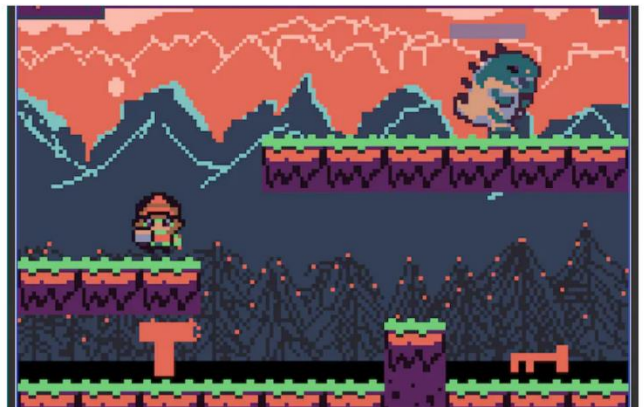


Design



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.



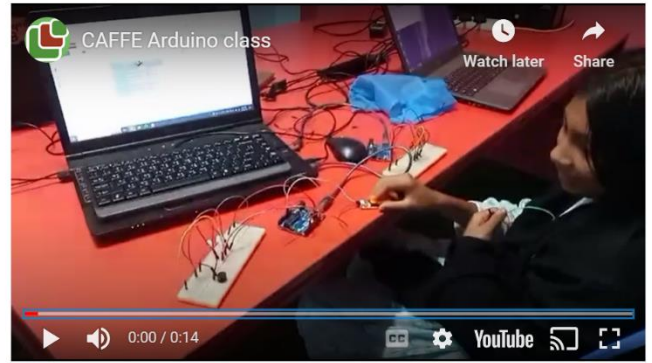
Problem Solving



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

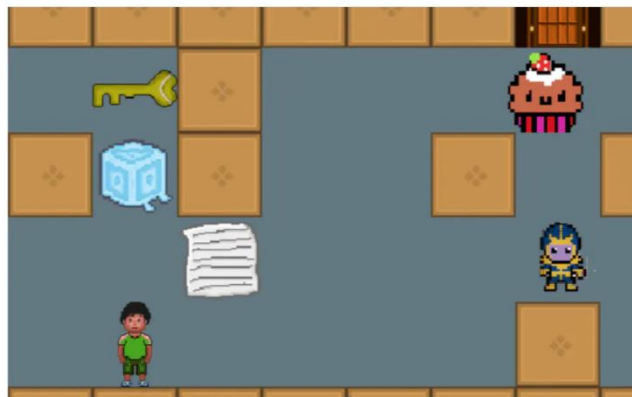


Design



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

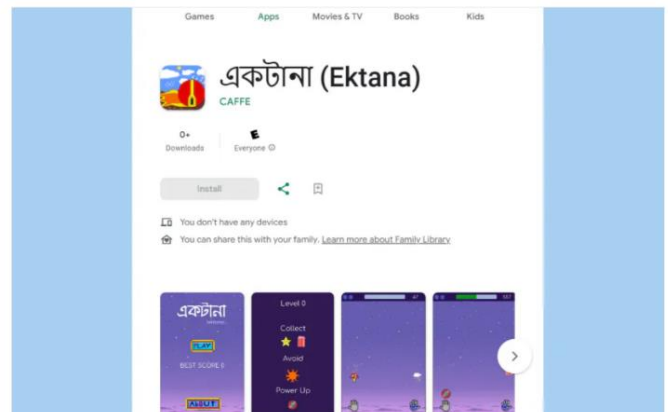


Design



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.



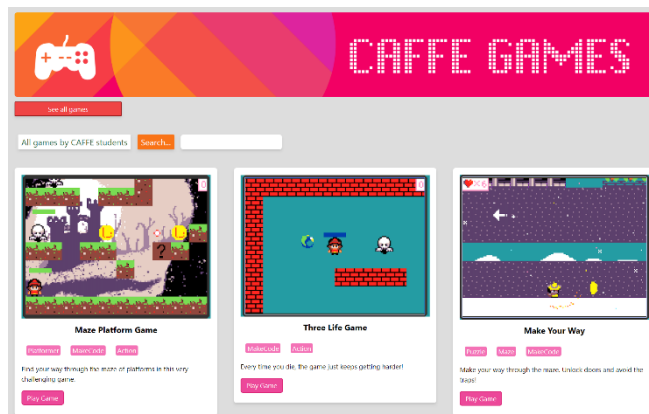
Students receiving their certificates

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

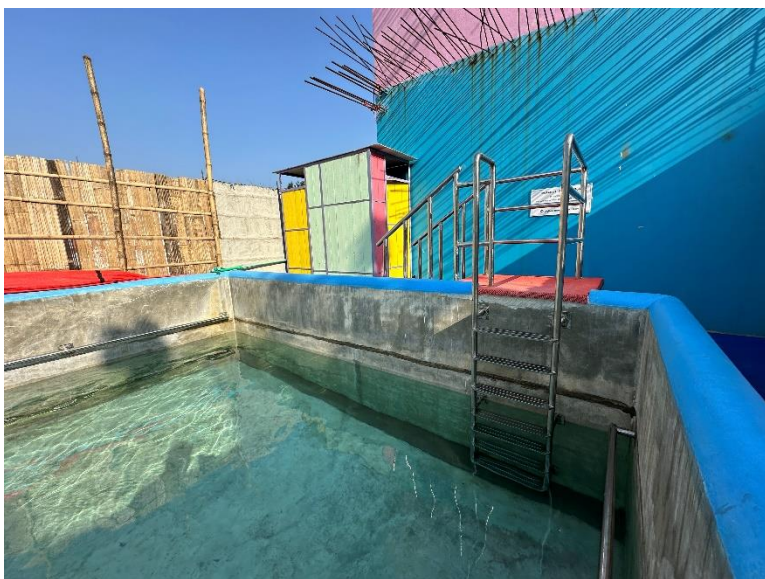
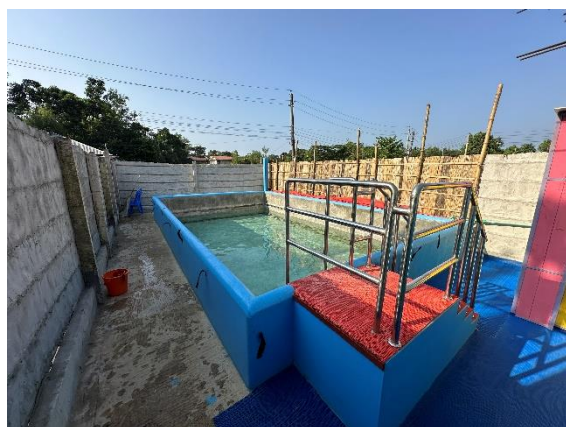
- Swim at least 5 lengths without stopping using any combination of front stroke and back float
- Switch from front float to back float and back to front again using a tuck forward/back (not side turn)
- Use front crawl arm and leg motion with side breathing

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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Summary Income and Expenditure Account	7
Balance Sheet	8
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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

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

FINANCIAL REVIEW

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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

A handwritten signature in black ink, appearing to read 'L. Doyle', written over a horizontal line.

Trustee

31 December 2023

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
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		65,873	7,000	72,873	58,878

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>

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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)		<u>2,932</u>	<u>(10,008)</u>
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

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

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	53,305	-	53,305
Expenditure on:			
Other	66,744	-	66,744
Total	66,744	-	66,744
Net income	(13,439)	-	(13,439)
Net income before other gains/(losses)	(13,439)	-	(13,439)
Other gains and losses:			
Net movement in funds	(13,439)	-	(13,439)
Reconciliation of funds:			
Total funds brought forward	65,317	7,000	72,317
Total funds carried forward	51,878	7,000	58,878

4 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
7,510	7,510	5,688
7,510	7,510	5,688

5 Income from charitable activities

Total	Total
2023	2022
£	£
-	46,741
-	46,741

6 Income from other trading activities

Unrestricted	Total	Total
	2023	2022
£	£	£
46,581	46,581	-
46,581	46,581	-

7 Other income

Total	Total
2023	2022
£	£
-	876
-	876

8 Other expenditure

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

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	53	-
	53	-

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

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>

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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.

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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				

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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	-	-	-	-
	<u>13,995</u>	<u>-</u>	<u>13,995</u>	<u>(13,439)</u>
Net income/(expenditure)				
Net income/(expenditure) before other gains/(losses)	<u>13,995</u>	<u>-</u>	<u>13,995</u>	<u>(13,439)</u>
Other Gains	-	-	-	-
	<u>13,995</u>	<u>-</u>	<u>13,995</u>	<u>(13,439)</u>
Net movement in funds				
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>