

Computers Are Free For Everyone Ltd.

Annual Report 2024



A Company and Charity Registered in
England and Wales.

Charity Number: 1147000

Company Number: 7978453

CHARITY REGISTRATION NUMBER: 1147000

COMPANY REGISTERED NUMBER: 07978453

REGISTERED OFFICE:

4 The Pyghtle, Westoning, Bedfordshire MK45 5LJ

TRUSTEES:

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

Financial Review and Risk Assessment

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

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

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

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

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

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

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

Political Instability

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

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

Overview of CAFFE 2024

Total Classes per week: **21**

Taught Hours per week: **57**

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

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

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

Total Students for the year: **236**

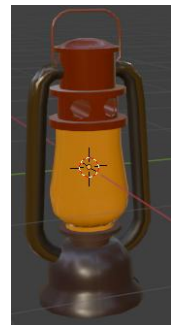
Teachers: **6** full time | **2** part time

Achievements and Performance

3D Graphics



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



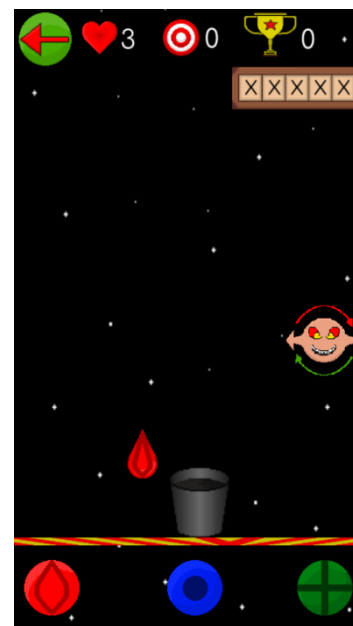
Game Design and Coding

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



Space Run Game

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



New Coding Teacher



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

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

Swimming

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



We were also able to start swimming lessons for girls.

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



Cooking



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

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



Young Engineers



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

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



Tailoring

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



Purchase of eight new computers and school electricity upgrades

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



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

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

Future Plans

Curriculum Review

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

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

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

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

Game Development

Art

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

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

Coding

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

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

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

Swimming

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

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

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

Infrastructure

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

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

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

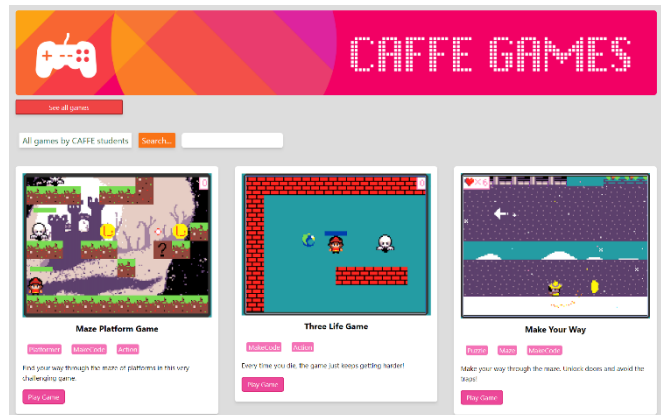
Student Tracking

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

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

Student made games can be played at:

www.caffe.games



COMPUTERS ARE FREE FOR EVERYONE LIMITED

Charity No. 1147000

Company No. 07978453

Trustees' Report and Unaudited Accounts

31 December 2024

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Detailed Statement of Financial Activities	19 to 20

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

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07978453

Charity No. 1147000

Registered Office

4 THE PYGHTLE
WESTONING
BEDFORD
MK45 5LJ

Directors and Trustees

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

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

Accountants

Cangaf Accountants
235 Tonge Moor Road
Bolton
BL2 2HR

Bankers

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

ACHIEVEMENTS AND PERFORMANCE

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Trustees Annual Report

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FINANCIAL REVIEW

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

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

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

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

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

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Trustees Annual Report

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

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

Signed on behalf of the board

L.B. BRETT DOYLE



Trustee

31 December 2024

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Independent Examiners Report

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

I report to the charity trustees on my examination of the financial statements of COMPUTERS ARE FREE FOR EVERYONE LIMITED for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

CECILIA ASAMOAH ACCA / MBA
Cangaf Accountants
235 Tonge Moor Road
Bolton

BL2 2HR
31 December 2024

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Statement of Financial Activities

for the year ended 31 December 2024

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

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

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

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

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

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

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

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

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

Approved by the board on 31 December 2024

And signed on its behalf by:



I. L. DOYLE

Trustee

31 December 2024

COMPUTERS ARE FREE FOR EVERYONE LIMITED**Statement of Cash flows****for the year ended 31 December 2024**

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

1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

Expenditure

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

Taxation

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

Freehold investment property

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

Stocks

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Notes to the Accounts

Research and development

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

Foreign currencies

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

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

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

Leased assets

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

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

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

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

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

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Company status

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

3 Statement of Financial Activities - prior year

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

4 Income from donations and legacies

Unrestricted £	Total 2024 £	Total 2023 £
6,783	6,783	7,510
6,783	6,783	7,510

5 Income from other trading activities

Unrestricted £	Total 2024 £	Total 2023 £
50,948	50,948	46,581
50,948	50,948	46,581

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

6 Other expenditure

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

7 Staff costs

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

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

8 Tangible fixed assets

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

9 Debtors

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

10 Creditors:

amounts falling due within one year

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

11 Creditors:

amounts falling due after more than one year

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

12 Movement in funds

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

13 Analysis of net assets between funds

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

14 Reconciliation of net debt

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED

Notes to the Accounts

15 Related party disclosures

Controlling party

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

COMPUTERS ARE FREE FOR EVERYONE LIMITED**Detailed Statement of Financial Activities****for the year ended 31 December 2024**

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

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

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



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