

THE TURING TRUST

England & Wales · Charity number 1156687

Details

Status Registered

Legal form CIO

Registered 2014-04-15

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

Contact

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Email info@turingtrust.co.uk

Website www.turingtrust.co.uk

Activities

Objects: (1) For the public benefit, to relieve the needs of disadvantaged communities globally through:a. advancing education through promoting the sustainable use of Information and Communications Technologies and other educational and vocational resources;b. providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;c. the promotion of equality and diversity in the field of technology, particularly by supporting initiatives that help to attract, develop and advance women working in technology roles;d. relieving unemployment for the public benefit in such ways as may be thought fit, including assistance to find employment.(2) the relief of poverty and the improvement of the conditions of life in economically disadvantaged communities globally, by the promotion of sustainable means of achieving economic growth and regeneration;(3) to support the local community of volunteers, including the provision of skills and training in environmentally sustainable practices in reusing and refurbishing Information and Communications Technology equipment and contributing to a reduction in society?s consumption and associated carbon emissions

Activities: The Turing Trust aims to improve education and employability by:improving access to information technologies by sourcing and then refurbishing used IT equipment,developing learning software for independent learning,teacher training to improve the quality of education delivered,and promoting equality and diversity in the field of technology.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Kenya
- Malawi
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£783,216	£598,501	£1,187,884	9
2024-12-31	£649,498	£662,800	£1,003,169	9
2023-12-31	£963,338	£745,729	£1,016,471	10
2022-12-31	£1,005,015	£611,149	£908,456	8
2021-12-31	£663,542	£398,590	£514,590	9
2020-12-31	£414,514	£395,382	-	-

Trustees

Name	Role	Appointed
John Dermot Turing	Chair	2014-01-20
Bernard Hollywood OBE		2017-10-18
Dr Lumbani Mwfulirwa		2022-05-18
Lilian Wanjiku Ndirangu		2018-07-03
Lillian Owiti		2022-08-19
Stella Kagwiria Muthuri		2024-03-11

THE TURING TRUST

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Accounts



Annual Report 2025



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Cover photos: Volunteers at The Turing Trust, Pentland, Edinburgh

Chief Executive Officer's Report

Throughout 2025 The Turing Trust has seen tremendous progress across our UK and international programmes. We owe this success to the steadfast commitment of our donors, partners, and volunteers, whose contributions have allowed us to achieve significant social and environmental impacts. Collectively, we are moving closer to our vision of a world with technology-enabled education for all. Through our UK operations our team are seeing the impacts from our work in our local community to make sure that no one faces digital exclusion due to poverty or disability.

One of our biggest achievements this year has been the growth of our UK Local Empowerment Programme. Through this programme we have been able to support our UK trainees to overcome some of life's biggest challenges. This year we have had local community members working with us to overcome a wide variety of challenges including impacts from: poor mental health, autism, psychological trauma, homelessness, poverty, and long-term unemployment. It has been particularly rewarding this year to see through over 4,200 hours of training activities that 89% of our trainees have moved onto positive destinations within 3 months of completing our training programme. Our latest monitoring and evaluation data has further shown that 37% of our participants have moved into employment within 12 months and 113 of our trainees have transitioned off work-related benefits into sustainable employment - demonstrating the long-term impact of what our programme is achieving.

Our operations reached unprecedented levels this year, bolstered by the IT donations



James Turing

of 250 individuals and 224 organisations, ranging from local small businesses to global corporations. Overall the volume of donated IT hardware reached 13,258 computers - a figure that reflects continued public confidence in our mission. This highlights our team's continued proficiency in managing large-scale equipment logistics while ensuring that every donation provides the greatest possible benefit.

The journey of these devices does not end with their collection. This year, we worked with 10 community organisations and charities in the UK to provide hardware to Britons in need. Furthermore, we successfully dispatched 4 containers to Malawi and one to Kenya, matching our previous peak for annual container shipments. In addition to these deliveries, we sent smaller batches of hardware to various communities in need spread across countries including: the UK, Sierra Leone, Pakistan, The Gambia, Tanzania, Cameroon and Nepal. In total, we provided 8,175 computers to schools and charities.

Chief Executive Officer's Report (2)

Our achievements are underpinned by the extraordinary efforts of our volunteer community. More than 644 individuals dedicated over 14,000 hours to our cause this year, assisting with everything from hardware refurbishment to logistics. We feel privileged to work alongside such a passionate group, whose hard work is essential to making our programmes possible.

We have made excellent progress toward our specific targets for the year. Consequently, our reach now encompasses 790 schools and organisations, helping to provide vital digital skills to more than 350,000 students.

On the financial front, The Turing Trust has maintained strong performance with a total income of £778,216 in 2025, which has enabled us to continue to expand our impact. Our spending for the year was stable at £593,501, reflecting our ongoing commitment to our operations in both the UK and Malawi. Our approach remains data-driven and fiscally responsible, ensuring that every pound spent is maximised for impact.

Our commitment to the environment remains a core pillar of our strategy. By facilitating the reuse of IT hardware, we prevented 107 tonnes of equipment from entering the waste stream prematurely this year. This effort resulted in carbon savings of approximately 2,200 tonnes of CO₂—comparable to the ecological benefit of planting 5,700 trees. Furthermore, the embodied energy savings created were also enough to power 555 UK homes for a year.

As we look toward the coming year, I am filled with optimism for the continued impact we can achieve. I am deeply grateful to everyone who has made this year's successes possible. Together, we are building a more equitable, sustainable and digitally inclusive world.



James Turing, February 2026



About The Turing Trust

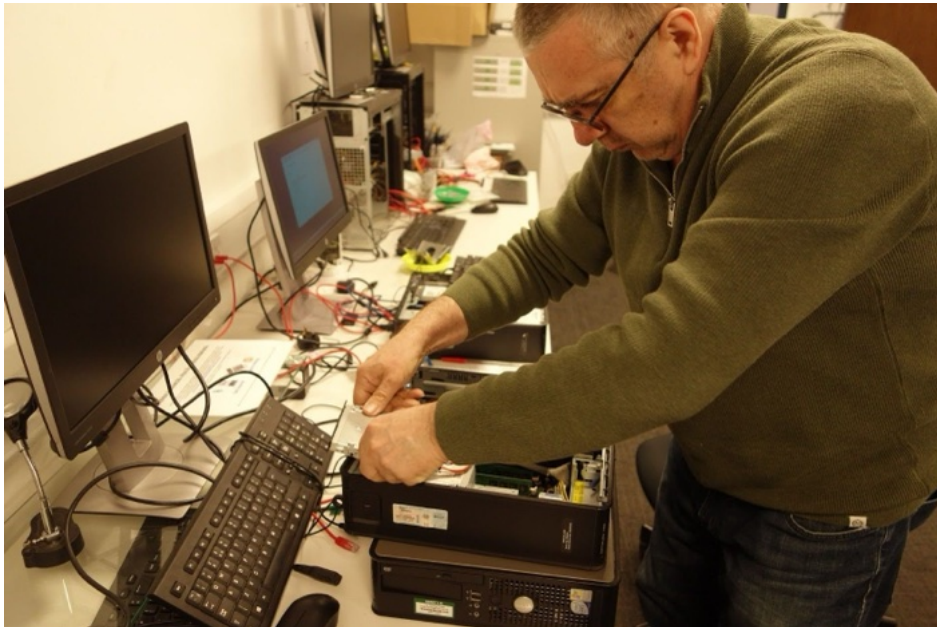
The Turing Trust was set up by Alan Turing's family to enable IT-supported learning by reusing computers in classrooms globally. Our operations in the UK provide valuable training & volunteering opportunities for our local Edinburgh community while reducing waste and contributing to an environmentally friendly society.

Our vision

A world with technology-enabled education for all.

Our mission

To empower disadvantaged communities using information technology enabled learning.



Our Impact to Date

Since our founding we have:

- Enhanced digital access for 790 schools and charities.
- Delivered over 38,000 computers through our refurbishment programme.
- Positively affected the lives of over 350,000 students by providing them with vital technological skills.

In Edinburgh, our workshop has served as a hub for community development through our UK Local Empowerment Programme. We are proud to have supported hundreds of our local community members to overcome some of life's biggest challenges ranging from poverty to mental health. To date more than 800 locals from the Lothians have benefited from our local development programme, reducing social isolation and overcoming poverty.

Who We Helped

Our focus remains on supporting people facing disadvantage in the UK alongside students and teachers facing the digital divide globally.

The United Kingdom

During 2025 we helped 124 members from our local community with a range of employability and wellbeing support. Together we provided 11,465 hours of community inclusion and training activities. We were proud to support people facing a wide range of challenges from mental health to homelessness or long-term unemployment, as well as people from the neurodiverse community, a range of different faith groups and the LGBTQ+ community.



Map showing the reach of The Turing Trust's IT collection and distribution in the UK (above).

Volunteers at our Pentland workshop (right).



Who We Helped (2)

By the end of 2025, our network grew to include 790 supported schools and charities worldwide. Our work this year reached new communities in countries including Sierra Leone, Pakistan, The Gambia, Tanzania, Ghana, Cameroon and Nepal.



Map showing countries where schools and organisations have been supported by The Turing Trust



Holy Cross Primary School in Rahim Yar Khan, Punjab, Pakistan

Ecological Stewardship

By facilitating the reuse of IT hardware, we prevented 107 tonnes of equipment from entering the waste stream prematurely this year. This effort resulted in carbon savings of approximately 2,200 tonnes of CO₂—comparable to the ecological benefit of planting 5,700 trees. Furthermore, the embodied energy savings created were also enough to power 555 UK homes for a year.

2025 Facts & Figures

What We Did - Our Outputs

- 11,465 hours of community inclusion and training activities in UK
- 644 new households participating in projects to protect our environment
- 107 tonnes of IT hardware saved from waste
- 224 organisations and 540 employees educated on the intersection of sustainability and social inequity
- 46,619 students accelerated their digital education journey using our hardware this year
- 8,175 computers were shipped to educational institutions globally
 - 104 distributed within the UK
 - 5,814 to Malawi
 - 1,399 to Kenya
 - 740 to Sierra Leone
 - 118 to other smaller projects across Nepal, Cameroon, Ghana, Tanzania, The Gambia and Pakistan
- 790 schools and organisations in total are now supported with our hardware
- IT Training: 352 additional teachers trained in digital pedagogy over 134 workshops
- Monitoring and Evaluation: surveys completed by 196 students and teachers

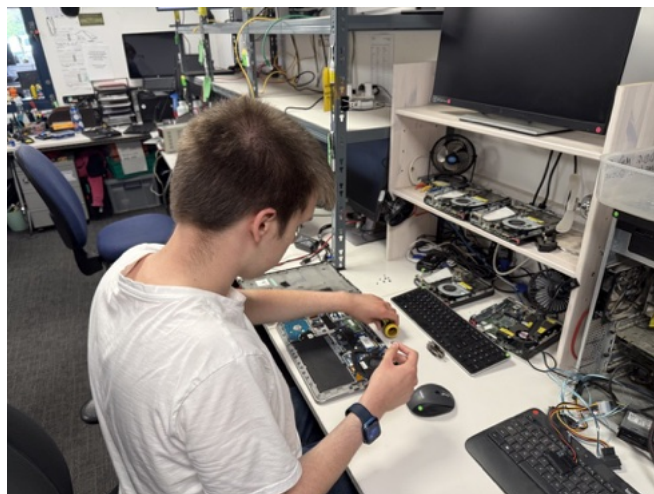


What We Achieved - Our Outcomes

Our main outcomes in 2025 included:

- 124 local community members with improved wellbeing and skills
- 113 trainees transitioning off work-related benefits into sustainable employment
- 89% of trainees moving onto positive destinations within 3 months of completing our training programme
- 37% of participants moved into employment within 12 months of completing our training programme.
- 88% are satisfied with post-training employment role alignment with career goals.
- 84% remain in their new jobs at 12 months into post-training employment.
- 91% of respondents reporting feeling more connected to the people and places in their community.
- 76% of respondents with improved mental and emotional wellbeing.
- 131 additional computer labs now facilitating digital learning in Malawi
- 8,175 computers now supporting educational staff and students across ten different countries.
- 46,619 additional students now learning vital digital skills.
- 352 teachers with improved digital pedagogy.
- Equivalent of 2,200 tonnes of carbon emissions saved through hardware reuse.

To date over 350,000 students have gained access to essential IT learning tools, enabling them to engage with the digital world and pursue further education and career opportunities.



What Difference Was Made - Impact (UK)

One of our biggest achievements this year has been the growth of our Local Empowerment Programme. Through this programme we have been able to support our trainees to overcome some of life's biggest challenges. This year we've had local community members training with us to overcome a wide variety of challenges including impacts from: poor mental health, autism, psychological trauma, bereavement or loss, learning to work in English as a second language, living in unstable accommodation and homelessness, living on low incomes and facing poverty, and long-term unemployment. We've also supported people from: the neurodiverse community, LGBTQ+ community, asylum seekers and refugees, a range of different faith communities, military veterans, carers, vulnerable groups, and people with additional support needs as well as people with disabilities.

Through our relational approach we have been able to provide long-term, one-to-one support for 46 locals from the Lothians in need. In particular this year we are proud to have been able to develop our early intervention support to include suicide prevention. Overall this has made some transformational impacts for these individuals:

- 37% of participants moved into employment within 12 months of completing our training programme.
- 88% are satisfied with post-training employment role alignment with their career goals.
- 84% remain in their new jobs at 12 months into post-training employment.

Alongside these significant work-focused impacts we're similarly pleased to see substantial wellbeing improvements for our trainees as well as our wider community programme participants too. This year 124 local people reported substantial wellbeing improvements through our programme. This included:

- 91% of respondents reporting feeling more connected to the people and places in their community.
- 76% of respondents with improved mental and emotional wellbeing.



What Difference Was Made - Impact (Global)

Global Impact

From our international operations one of our biggest highlights was seeing the longer-term impacts emerging from our Malawian programme. Analysis from our longitudinal study showed several impacts for students who have had the opportunity to study Computer Science for MSCE compared to those who did not. Overall students graduating with a MSCE in Computer Science were:

- 3 times more likely to go to university
- 3.7 times more likely to be in employment
- 4.7 times more likely to study a STEM subject at university

Lastly, we learnt that students who had access to a computer or laptop at school were 10 times more likely to go to university than those who only had a mobile phone or tablet. These early results from our longitudinal study give us added impetus to try and scale our programme faster as we are beginning to see some of these substantial impacts.



Maranatha Girls Academy, Blantyre, Southern Region, Malawi

Our Projects

Empowering Education, Advancing Equality, And Promoting Sustainability

Throughout 2025, The Turing Trust remained dedicated to bridging the digital divide while promoting ecological responsibility. Our programmes focus on ensuring equitable access to technology for under-resourced communities through evidence-based strategies that produce measurable improvements in both education and sustainability.

Supporting Our UK Community

This year we are proud to report that we have been able to continue building our UK programmes to support local community members in need.

Local Empowerment Programme

One of our biggest achievements this year has been the growth of our Local Empowerment Programme. Through this programme we have been able to support our trainees to overcome some of life's biggest challenges. This year we've had local community members training with us to overcome a wide variety of challenges including impacts from: poor mental health, autism, psychological trauma, bereavement or loss, learning to work in English as a second language, living in unstable accommodation and homelessness, living on low incomes and facing poverty, and long-term unemployment. We've also supported people from: the neurodiverse community, LGBTQ+ community, asylum seekers and refugees, a range of different faith groups, military veterans, carers, vulnerable groups, and people with additional support needs as well as people with disabilities.

We have helped our community members in overcoming various forms of disadvantage by increasing employability, developing digital skills, and combating social exclusion. Our main training activities are centred around our IT refurbishment workshop where we use our IT activities as a launchpad for broader support, including:

- Employability training that helps our trainees progress into skilled employment or further education.
- Mental health and wellbeing support, offering a safe, non-clinical space for people to build confidence and social connections.
- A mentor buddy system that provides peer support and fosters community integration through befriending that can help mitigate social isolation and prevent mental health crises.
- Technical skill development through hands-on training in hardware and software.

This year we have continued to build our strong track record of using a relational approach to improve outcomes for 46 locals in need by providing long-term, one-to-one support. In particular this year we are proud to have been able to develop our early intervention support to include suicide prevention.

Supporting Our UK Community (2)

Employability & Further Education Impacts

Through our monitoring and evaluation work we've seen several important outcomes in regard to employability for participants of our work over the last year.

- 4,242 hours of training activities led to:
- 76% graduating with a work-related qualification
- 82% showed improvements in measured competencies including: job searching skills, team working and collaboration, communication skills, CV and cover letter drafting abilities, interview and presentation techniques, problem solving skills, confidence and self-efficacy.
- 89% moved onto positive destinations within 3 months of completing our training programme, of which:
 - 22% moved into skilled employment within 3 months of completing our training programme
 - 39% moved into further education and are now on the path towards accredited qualifications
- 92% job retention at 6 months into post-training employment
- 84% job retention at 12 months into post-training employment
- 88% reporting satisfaction with post-training employment role alignment with career goals

In the longer-term, including trainees from previous years as our data set continues to grow, we have now seen 37% of participants moving into employment within 12 months of completing our training programme. Furthermore, we were very pleased to see that 113 of our trainees had transitioned off work-related benefits into sustainable employment - demonstrating the long-term impact of our programme.



Supporting Our UK Community (3)

A Journey of Inclusion: How Abubakr Conquered Language and Diversity Challenges to Secure His Role in IT

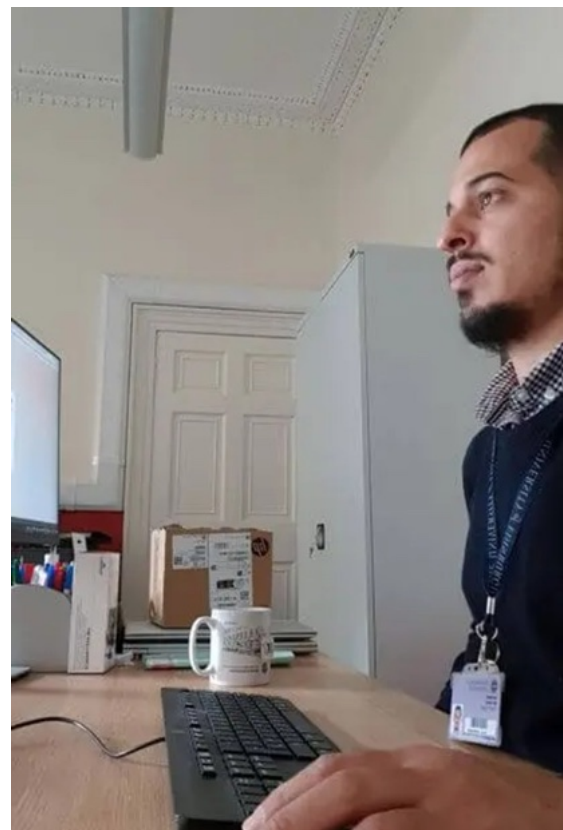
One of our favourite stories that demonstrates some of these impacts for one of our community members comes from Abubakr. When Abubakr first joined us, he was working hard toward his National Progression Award (NPA) and looking for a way to turn his academic knowledge into real-world skills. He was eager to find a space where he could learn the practicalities of the IT field while managing his studies. He was also keen to have a real-life opportunity to practice English, his second language.

Joining our programme provided exactly that balance. Abubakr took on the challenge of working with various technologies, which allowed him to put theory into practice every day. Beyond the technical side, he gained vital health and safety training on handling electrical equipment and e-waste. Balancing his course deadlines with his time at The Turing Trust also helped him develop excellent workload management and the ability to work effectively under pressure.

All that hands-on experience led to a major boost in confidence when it came time to apply for roles - something he'd been hesitant about knowing job interviews can sometimes be extra tricky for people from diverse communities. We are so happy to share that Abubakr has achieved his goal of entering the IT field, securing employment as a Technology Support Assistant at the University of Edinburgh!

Abubakr summarised his experience at The Turing Trust in his own words:

"I owe The Turing Trust my thanks, respect and appreciation for opening the door to me. Thank you to everyone in the organisation who has supported me throughout my journey and helped me to reach my goal of being employed in the IT field."



Supporting Our UK Community (4)

Wellbeing Impacts

This year we were proud to support 124 local people through our combined wellbeing and training initiatives - doing well by doing good. Running alongside our Local Empowerment Programme our wider Community Programme recorded substantial wellbeing improvements. One particular success this year was in our community befriending activities. Through this initiative we brought dozens of individuals together in a low-pressure environment to bond over IT challenges and kindle new friendships. We received tremendous feedback from our community about how the group workshops brought a new friendly dynamic to the IT refurbishment especially when the groups celebrated the impacts made later on in the evening social events.

- 7,223 hours of community inclusion activities led to the following outcomes for our participants:
- 91% reported an increase in feeling connected to the people and places in their community and an increase to their personal social network and support system
- 84% reported an increase in their confidence, self-esteem and self-efficacy
- 76% reported an increase to their mental and emotional wellbeing
- 96% reported that they had gained skills and/or accreditation in computer refurbishment

Finding Purpose and Connection: Cameron's Path to Overcoming Depression

One of our favourite stories that demonstrates some of these wellbeing impacts for one of our community members comes from Cameron. For Cameron, joining our programme was about more than just technology; it was about finding a way to break a cycle of isolation. Before joining the team Cameron was struggling with depression and spending a significant amount of time indoors.

"I was looking for something to occupy time out the house," Cameron explained. "I spent a lot of time inside and isolated, and it wasn't good for me... I needed an outlet to get away from depression."

Through the programme, Cameron found a structured routine that provided a vital sense of purpose. The compassionate atmosphere and "real and raw compassion" from the team helped Cameron feel genuinely welcome. This environment allowed for significant personal growth in learning IT skills, shifting from a self-described "novice" to someone who feels adept and "super confident" when dealing with computers.

The impact of Cameron's participation is felt throughout the workshop:

- Skill Sharing: Cameron has grown from a learner to a mentor, even teaching other participants how to image computers.

Supporting Our UK Community (5)



- **Tangible Impact:** Cameron finds motivation in knowing that the work—such as scrapping desktops for parts—supports the mission of empowering education.
- **Mental Well-being:** The flexible nature of the programme has allowed Cameron to balance participation with personal needs, resulting in a "sense of peace" and "comradery."

Cameron said that there is a big "sense of accomplishment and fulfilment you get once you come in." Having gained technical expertise and renewed confidence, Cameron is a testament to how community connection can help overcome challenges with mental health and build a brighter outlook for the future.

Bridging the Hardware Gap with DigiUK

Back in 2023, we launched our DigiUK Project to help bridge the digital divide for disadvantaged people in the UK. Since then, we have worked with 19 organisations to distribute more than 900 refurbished devices to people in need across the country, helping them access educational resources, support services and more.

We are so proud of the impact we have had across the UK. The feedback we have received demonstrates the vital role technology plays in reducing barriers and fostering inclusion.

Perth Minorities Association

Perth Minorities Association works to advance the education and community development of ethnic minority communities in and around Perth, ensuring everyone has access to equal opportunities. To support their mission, we donated a number of laptops, mobile phones and tablets to be distributed amongst beneficiaries within the local community.

From supporting students with their studies to helping asylum seekers stay connected with their loved ones and develop new knowledge and skills to support their transition, the donated devices have proven to be invaluable.

"The laptop and the iPad have made a huge difference in my academic journey. Previously, I had been using the library and my friend's laptops to do my coursework as I was not financially fit to purchase a laptop. Now, I am able to use my own laptop to do my studies successfully."

Bridging the Hardware Gap with DigiUK (2)

Clarion Housing

Clarion Housing provides supported housing for women and children affected by domestic abuse, homelessness or addiction. They currently provide homes for 360,000 people spread across more than 170 local authority areas.

The laptops donated to the organisation have provided a lifeline to several women and children in their refuge service, allowing them to continue their education online and access mental health support and other valuable resources. Beyond this, one resident has used one of the donated devices to complete a number of online courses and is now able to volunteer locally due to the work she has done, helping her to build new connections and settle into her new community in South East Kent.

Multi-Cultural Family Base

Multi-Cultural Family Base (MCFB) is a charity that supports ethnically diverse families in Edinburgh, offering everything from guidance through transitions to free, confidential support to people who have experienced or are at risk of abuse.

To support their projects, we provided a number of desktops and tablets, which have since been distributed amongst staff and beneficiaries.

Staff have been using the computers to manage databases, complete administrative tasks and improve internal and external communications. Meanwhile, the iPads have proven to be useful in MCFB's children's groups, working with young people to improve their emotional wellbeing, reduce their social isolation and develop new skills. In addition, three of the iPads have been set aside to support young people with additional support needs loaded with educational and sensory apps.

The laptops have also been invaluable in supporting students with their studies. A representative from MCFB explained:

"The laptops really are a saving grace as many of our laptops in storage have died or are so slow they are unusable ."



The DigiUK Project has shown just how transformative pre-loved technology can be. We're so proud of the impact we've had, and with your support, we hope to continue providing the tools needed to create a more inclusive world.

Building Community Awareness

Through our UK operations we are proud to platform issues we think deserve greater awareness. Last year we had 540 corporate volunteers work with us at our Pentland workshop as part of their Corporate Social Responsibility programmes. Furthermore, over the year we worked with 224 businesses and organisations to build a more circular economy for IT equipment. We use these interactions to educate partners on vital sustainability issues and their overlap with social inequity, working together to build a more digitally inclusive world.

These volunteer days offered local businesses a tangible way to participate in the circular economy. By inviting teams into our workshop, we provide practical education on how repairing and reusing IT significantly reduces electronic waste. This experience connects businesses directly to the environmental impact of their procurement and disposal practices.

Furthermore, these sessions educate the business community on critical social challenges. Volunteers work alongside our Local Empowerment Programme trainees, gaining first-hand insight into the barriers faced by neurodivergent individuals and those with additional support needs. This fosters a deeper understanding of inclusive employment within the UK tech sector.

In today's world, where social cohesion is often under strain, our programmes create immense short and long-term social value through integration and cooperation. We are helping to create a more representational working world where those who have traditionally faced barriers—including individuals with mental health struggles or those with asylum seeker status—can share their experiences to broaden understanding for future generations. These engagements act as a catalyst, encouraging businesses to create fairer work pathways across Scotland.



Team from First Sentier Group on a Corporate Volunteering Day

Malawi: Scaling Digital Literacy

This year our partnership with **Computers for Enhanced Education (CEE) Malawi** has grown ever stronger. We are extremely grateful for the skilled CEE team who have made so much fantastic progress possible. Thank you **Sylvester, Pemphero, Wakisa, Vigilant, Geoffrey, Lucas, Wongani, Benard, Elias, Owen, Chrispine, Edgar, Mercy, Lutamyo, Sarah, Ethel, Isaac, Atufiweghe, Paul, Chifundo, Beatrice, Dorothy, Brian F, Brian L, Neil and Lumbani.**

Through our partnership with CEE we were able to send a further 5,814 computers on their way to schools in Malawi. This was combined with installations in a total of 131 schools and organisations. In doing so, we helped to bring opportunities for digital education to 30,217 new students.

Our 2025 efforts in Malawi focused on expanding our reach in a country where the majority of secondary schools are in need of support to adequately teach digital skills. Working with our partners at CEE, we have reached several milestones in creating a sustainable technological infrastructure for the nation's schools.

Our evidence-based approach is supported by surveys from 196 students and teachers, ensuring our programme remained responsive to the needs of teachers and pupils. The financial sustainability of our programme with CEE continued to show strong results. This year CEE generated 281,675,428 MWK (£118,813 GBP), proving the long-term viability and demand for our project within the local economy.

The [map](#) on the next page shows the location of the 426 schools, colleges, universities and charities in Malawi that we have supported with computer laboratories by the end of 2025.

2025 Milestones



5,814 PCs sent to Malawi. These computers will continue to empower students and educators, ensuring they have access to essential tools for learning.



68 new computer labs installed in secondary schools. **63** additional computer labs installed in other schools, colleges, universities and charities.



192,791 Malawian students benefitting from improved access to digital education.



352 teachers trained through **134** training sessions. We equipped educators with the necessary skills to integrate technology into their teaching practices effectively.

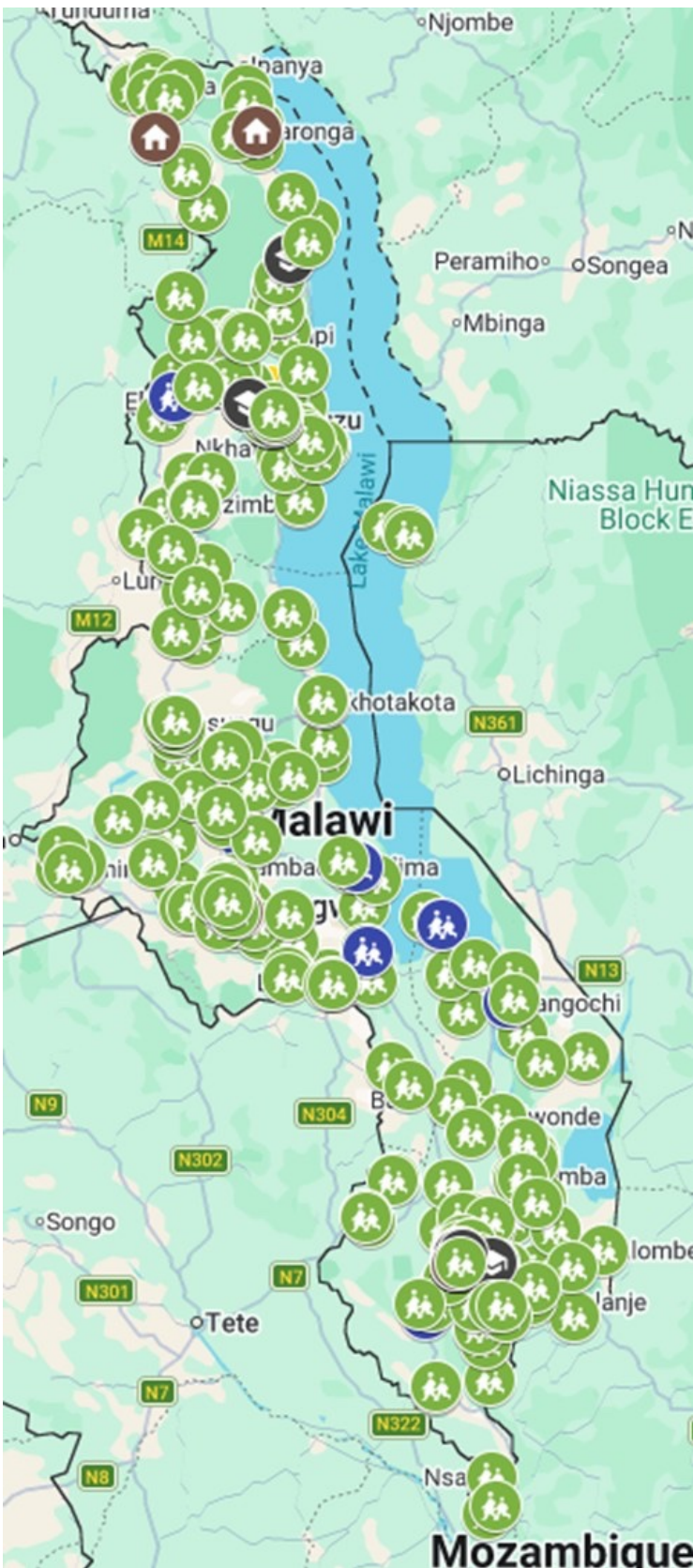


Monitoring and Evaluation. We gathered feedback from **196** students and teachers, ensuring our programme remained responsive to the needs of teachers and pupils.









272 computers repaired or replaced. This ensures that our schools have functional up-to-date technology, reinforcing our commitment to long-term change

Schools with Turing Trust Computers



The map links to an [interactive GoogleMap](#) that gives the names of each school, university and organisation that have been supported by The Turing Trust. The map also gives access to photos of many of the computer labs installed at these schools.

Key	
CEE (Computers for Enhanced Education) Office	
Primary School	
Secondary School	
College	
University	
Other organisation	

Monitoring and Evaluation

This year we also built on our established monitoring and evaluation practices with a more detailed analysis of the results from our longitudinal survey. In total, we gathered feedback from 196 students and teachers in 2025. This brought several important lessons as to the impact that students who have had the opportunity to study Computer Science for MSCE compared to those who did not. Overall students graduating with a MSCE in Computer Science were:

- 3 times more likely to go to university
- 3.7 times more likely to be in employment
- 4.7 times more likely to study a STEM subject at university

Lastly, we learnt that students who had access to a computer or laptop at school were 10 times more likely to go to university than those who only had a mobile phone or tablet.

These early results from our longitudinal study give us added impetus to try and scale our programme faster as we are beginning to see some of these substantial impacts.

Case studies from Malawi

Transforming Education for Students with Disabilities in Malawi

This year a new pilot initiative provided IT access and tailored support for special schools that serve students with disabilities. In developing accessible learning resources we were able to support students such as Encret, a student whose specially adapted device has transformed his classroom experience when previously his physical impairment limited his ability to write.



Case studies from Malawi (2)

Supporting Learning at Mkomachi Community Day Secondary School

Working with our partner in Malawi, Computers for Enhanced Education (CEE), we've donated a number of devices to support lessons at Mkomachi Community Day Secondary School (CDSS) in Lilongwe.



The new lab has transformed learning, enabling students to study ICT at MSCE level and boosting confidence in technology use. Students like Symon and Angelica now have greater access to digital tools, enhancing their IT skills, supporting homework, and opening pathways to future careers in technology and beyond. These devices are helping to inspire a new generation of learners and create lasting educational impact.

"The donated devices have made the students eager to learn with many pupils now wanting to study computers at MSCE".

**Jester Kasamba, Computer Studies Teacher
Mkomachi Community Day Secondary School**

One of these students is Promise, an aspiring computer programmer, who shares the importance of computers to him in this linked [video](#) on the right of this page.



Case studies from Malawi (3)

Promoting digital literacy amongst Malawi's youth

Through the Turing Trust and Computers for Enhanced Education, we provided computers to [Enhancement of Youth and Women Empowerment in Development \(EYWED\)](#) in Mzuzu. The devices support ICT training, enabling young people and women to develop essential digital and entrepreneurial skills. Participants like Tapiwa Msukwa and Aaron Kajomba are already using the computers to learn graphic design, business automation, and access online resources. Beyond basic ICT skills, the initiative allows integration of offline educational libraries, coding programs, and entrepreneurship courses, empowering communities and fostering socioeconomic growth.



Many more case studies from Malawi can be found on our [website](#).

Teacher Training in Malawi

In 2025, our partners [Computers for Enhanced Education](#) delivered extensive teacher training, significantly strengthening ICT clubs and coding education in secondary schools across Malawi that were using hardware provided by The Turing Trust. Over the course of the year, 90 teachers - 30 from each of the Northern, Central, and Southern regions - were trained to effectively lead and sustain Code Clubs in their schools. The training equipped teachers with practical skills in coding, artificial intelligence, Python programming, web development, Scratch, and core digital literacy, enabling them to integrate technology into classroom learning and extracurricular activities.



Volunteers and Supporters

Our work is only possible thanks to the support of hundreds of volunteers and donors. This year the dedication of more than **644 individuals** who supported us with **over 14,000 hours of activities**, assisting with everything from hardware refurbishment to logistics. We feel privileged to work alongside such a passionate group, whose hard work is essential to making our programmes possible.

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Cameron, Robert, Ridley, Derek, Jordan, Louis, Ian, Leonid, John, Graham D, Scott, Adam, Māris, Pat, Declan, Andrew, Norman, Jim, Graeme, Kathryn, Neil, Oliver, James, Robin, Colin, Philip and Graham R.

Alongside these wonderful contributions from individuals, we were also delighted to be supported by dozens of companies through their corporate volunteering programmes such as N-Able, National Records Scotland and First Sentier Group. These ranged from individual days with teams of employees helping us with testing and packing IT equipment to more complex projects.

For example, we have received significant pro-bono support from Sopro, Mary and exceptional™ who have all continued to support us in a variety of ways, helping us continually improve our digital marketing efforts. Similarly, Blancco have continued to support us to refurbish donated devices at speed and scale, with their compliant, automated way of permanently sanitising data from devices. Lastly, Arnold Clark and Ceva Logistics have made it possible for us to collect thousands more computers thanks to their support.

This year we received substantial volumes of donated ICT equipment with 13,258 computers coming from a wide range of organisations large and small, as well as from individual households. In particular, we received substantial donations from key contributors including: First Sentier Group, Market Harborough Building Society, N-Able, National Records of Scotland, Oxford University Said Business School, the Scottish Government and Triodos.

Lastly, we are extremely grateful to all the individuals and organisations who supported us financially over the year. Our donors have added a most vital piece of the puzzle to make our mission of helping those most in need possible. In particular we wish to thank the following organisations for their support: Upper Story, Baillie Gifford, First Sentier Group, the Coles-Medlock Foundation, the Hodge Foundation, the Night Sky Foundation, Amber (Power2Africa, Amplify, the Akamai Foundation and the National Lottery Community Fund.

Environmental Metrics

Our commitment to building a circular economy resulted this year in us saving **8,175 computers** from disposal. By facilitating the reuse of IT hardware, we prevented **107 tonnes of equipment** from entering the waste stream prematurely this year.

This effort resulted in:

- **Carbon Savings:** The equivalent of **2,200 tonnes** of CO₂ was saved, which is the same as planting **5,700 trees**.
- **Energy Savings:** The embodied energy saved was also enough to power **555 UK homes** for a year.

Alongside these impacts we're also proud to have been able to include **914 households** and **224 organisations** in our activities - helping to further promote a more sustainable approach to IT equipment.



Unloading the container at the Computers for Enhanced Education (CEE) Office in Lilongwe, Central Region, Malawi



*Left Edinburgh April 2025
Arrived Lilongwe August 2025.*

- 823 Desktop PCs
- 505 Laptops
- 1099 Monitors



Global Outreach

We have continued to expand our work to deliver impactful digital education across several new countries this year, empowering communities through access to technology and training.

This year we have collaborated with partners in: Sierra Leone, Kenya, Nepal, Cameroon, Ghana, Pakistan, Tanzania, The Gambia and the UK to bring 2,365 computers to people in need. With the support of these partners we have been able to bridge the digital divide for thousands of students. Here are some of their wonderful updates from 2025:

Helping Change Lives in Kenya

In partnership with Help Change Lives, we donated laptops to students from underprivileged communities in Kenya, helping them access essential resources, complete assignments, and participate in online learning. Over the last two years, the charity has supported 155 young adults in pursuing university degrees in fields such as Nursing, Electrical Engineering, Criminology, and Teaching. Students including James, Harry, Angelica, Trevor, and Larry have already benefited, using the laptops to enhance their studies, develop new skills, and build pathways to successful careers.

This laptop is much more than a piece of technology; it's an essential tool that will significantly support my educational journey. It will enable me to conduct research, complete assignments, and participate in online classes with greater efficiency and ease. This gift will help me achieve my academic goals and pave the way for a successful future.

This laptop will make a huge difference in my studies. It has already begun to help me access important resources, complete assignments more efficiently and stay connected. Your support means more than words can fully express.

Your kindness in buying me a laptop has been a game-changer, enabling me to excel in my studies and explore new opportunities. Your investment in my future has not only empowered me academically but also instilled in me a sense of hope and determination.

This partnership has helped to highlight how technology can empower education, open opportunities, and transform lives for students from vulnerable backgrounds.

Global Outreach (2)

From Classrooms to Careers. Transforming Education for Women in Tanzania

At Muleba Ladies College in Tanzania, we donated laptops to support the launch of a computer training course and establish the school's first computer lab. With only 29% of Tanzanians using the internet, these devices are helping students access online learning, improve engagement across subjects, and develop essential digital skills. Currently supporting 100 young women, the laptops are already boosting creativity, innovation, and efficiency, while laying the foundation for future career opportunities.



"Your donation has been instrumental in bridging the technological gap and empowering our students to excel in their studies and future careers. The computer lab has not only improved their learning experience but also equipped them with essential skills for the digital age. Your kindness and generosity have not only benefited our college but also the community at large".

Supporting Digital Education in Remote Communities in Sierra Leone

Kissi Bendu Secondary School in the Kailahun District of Sierra Leone is in an extremely remote area, with 35 miles of bush track to reach it. The school's remote location makes it challenging to deliver resources and update infrastructure. Despite this, the Headmaster remains committed to providing the tools his students need to access quality education.

The school was recently connected to the grid and with a power supply a computer lab was at last possible. This was built with support from members of the community and local volunteers and we donated 20 refurbished laptops. These have now been installed and are being used across a number of lessons by both junior and senior students.

You can find more stories of all the work we've done globally on our [website](#).

2026 Aims and Objectives

Over the course of 2025, The Turing Trust has solidified its reputation as a pioneer in championing social equity, environmental protection, and data-driven impact. Whilst we take great pride in our recent accomplishments, we recognise that significant challenges remain. With the continued backing of our donors, partners, and volunteer network, we are committed to our mission to empower disadvantaged communities using information technology enabled learning.

We are eager to capitalise on the momentum gathered during 2025 and anticipate expanding our reach even further in the coming years. Together, we are creating a more inclusive and sustainable future for all.

In the next year, we intend to focus our efforts on the two primary goals and their respective targets detailed below. Our first priority focuses on our operations in the UK where we aim to build the capacity of our programmes to support more local people in need. Our second focus is to keep expanding our international work, primarily in Malawi, to provide the digital equipment needed for students to thrive.

Trustees Perspective

The board of trustees maintains a confident outlook regarding the charity's future trajectory, as work over the last year suggests, there is immense potential for the period ahead. This sustained growth has informed our strategic planning, allowing us to increase the scale of our operations and offer more digital learning opportunities to those who need them most.

Aim 1: Supporting UK Communities

Strengthen our domestic programmes and increase the capacity of our training initiatives to support more local people in need (aligning with Sustainable Development Goal 10: Reduced Inequalities).

- A)** Maintain the highest standards for employability and IT training by using a relational approach to reduce the inequalities and barriers that community members face.
- B)** Promote wellbeing and better mental health within our local community.

Aim 2: Sustainable Educational Technology For All

Provide IT infrastructure for schools and charities in a sustainable manner that supports a holistic approach to learning (aligning with Sustainable Development Goal 4: Quality Education).

- A)** To provide teachers with the training and resources they need to maximise the impact of digital classrooms.
- B)** To improve our monitoring, evaluation and learning efforts to provide detailed information so we can continually improve our impact.



Our Partners



Scottish Government
Riaghaltas na h-Alba



Baillie Gifford™



amber®



Midlothian



First Sentier
Group



Our Partners (2)



Our Technology Donors



Scottish Government
Riaghaltas na h-Alba



**National
Records of
Scotland**



Our Technology Donors (2)



Trustee Report

Structure, Governance and Management

Names of the Charity Trustees on date of approval of the Annual Report

John Dermot Turing (Founder)
Lumbani Mwafulirwa
Stella Kagwiria Muthuri
Lilian Wanjiku Ndirangu
Bernie Hollywood OBE
Lillian Owiti

Names of all other Charity Trustees during the period, if any (for example who resigned part way through the financial period): None

Constitution

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission on the 15th April 2014 (1156687).

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on the 19th November 2015 (SC046150).

The Turing Trust is registered as a Charitable Incorporated Organisation with Companies House (Company number CE000932).

There have been no key constitutional changes made over the last year.

Governance

The Turing Trust is overseen by the above board of six trustees and eight advisors (below) who met in person or virtually as a whole group five times in 2025 with numerous smaller meetings amongst available members. Trustees are responsible for the strategic direction of the charity, for providing financial oversight and for ensuring that the organisation is well governed and operates in line with charitable objectives. Trustees come from a variety of professional backgrounds relevant to the work of the charity. A schedule of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive Officer.

The Turing Trust is governed by our policies which are available on our [website](#).

Trustee recruitment, induction and training

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees give regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees work towards the charity's aims and objectives and serve within the constituted guidelines.

Structure, Governance and Management (2)

Trustees, if not already aware, learn the principles and practice of the charity and company regulation at the outset of their appointment using training provided by [Scope](#), [OSCR](#) and the [Charity Commission](#).

In 2025 no trustees received any remuneration and no trustee expenses were paid.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Pay and Remuneration of Key Personnel

Senior Management staff are remunerated in line with industry norms, or awarded as a result of any additional training, qualifications, responsibility and exceptional performance, where agreed by independent trustees. Otherwise, increments are in line with annual cost of living increases across all pay scales.

Advisory board

Evelyn Toma	Andrew Clark
Rob Dobson	Nicola Turing
Henry Mphwanthe	John Turing
Brian Ferguson	Sam Oliver

The charity considers its key management personnel to comprise the Chief Executive Officer and the Heads of: Operations, International Programmes, IT and Donations. Key management personnel are listed on our website here: <https://turingtrust.co.uk/about-us/meet-the-team/>

Bankers: Santander, 31 Hanover Street, Edinburgh, EH2 2EB

Auditors: Millet Audit Ltd, Beyond Aldgate Tower, 2 Leaman Street, London E1 8FA

Charity Details and Contact Information:

Charity Name: The Turing Trust

Registered Charity Number in Scotland: SC046150

Registered Charity Number in England and Wales: 1156687

Company Number: CE000932

Charity principal address (Scotland): Unit 7C, Pentland Industrial Estate, Loanhead, EH20 9QH

Charity principal address (England): TT 388/17 Southwark Park Road, London, SE16 2ET

Structure, Governance and Management (3)

Charity Details and Contact Information (Continued):

Phone: 0131 564 0062

Email: info@turingtrust.co.uk Website: <https://turingtrust.co.uk/>

Facebook: TuringTrust LinkedIn: Turing Trust

Responsibilities of Trustees

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year, which show a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the applicable Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operational existence.

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 Charities Act 2011 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The Trustees are responsible for maintaining the integrity of the charity and its financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to auditors

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and each Trustee has taken all steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Financial Report

The Turing Trust is a UK-based charity that works with our international partners to build their capacity as social enterprises able to deliver our charitable objectives. In the UK we have several avenues for generating revenue, including charitable fundraising, grants from institutional donors, private and corporate donations and the sale of donated high-specification computers where appropriate. The Turing Trust places great emphasis on transparency and robust financial stewardship.

The Turing Trust has continued its strong performance in 2025 with a total income of £783,216 (2024: £649,498) of which £636,481 (2024: £484,865) was cash and £146,735 (2024: £164,633) comprised donated goods and services. Total expenditure in 2025 was £598,501 (2024: £662,800) of which £443,924 (2024: £496,059) was cash, £67,495 (2024: £76,505) was the nominal cost of donated goods distributed and £87,082 (2024: £90,236) was the value of donated services.

Total funds of £1,187,884 (2024: £1,003,169) have been carried forward to 2026. Figures in this review are taken from our full accounts approved on 11th May, 2026 and which include the auditors' report. If any further details are required, please refer to the full accounts which are published at the end of this annual report.

Our income from individual and corporate donations remains stable and we were delighted to be awarded a further £70,000 from Baillie Gifford and £6,000 from the Night Sky Foundation to support our Malawi project and grants of \$50,000 (£35,692) from the Akamai Foundation, £24,673 from the UKSPF Local Business Support Fund, £20,000 from The National Lottery

Community Fund and £25,000 from First Sentier Group to support the expansion of our projects in the UK. We have also received significant support from Upper Story for our Malawi projects. We continued to participate in the Long Term Unemployed Programme offered by Midlothian Council. These placements continue to increase the capacity for our Edinburgh operations to process donated equipment for use in Malawi, other countries and within the UK.

Donations of IT equipment continue to be strong. These donations are valued at what is deemed to be the most economical replacement cost at the time they are ready for shipment to Malawi. This value remains stable at £59,653 in (2024: £74,397). We also continue to benefit from various donations of services and facilities in kind.

Our trading income in 2025 remains stable at £17,708 (2024: £17,529) and continues to represent the recharge from Turing IT for rent of space and service costs. The Turing Trust continues to outsource our trading activity to Turing IT Ltd and receives 100% of the net distributable profits as a donation in return.

Our total expenditure in 2025 £598,501 (£2024: £662,800) is also stable. This reflects four 40ft containers shipped to Malawi and one to Kenya in 2025. We continue to support the expansion of our team in Malawi with offices in Mzuzu, Lilongwe and Blantyre which allow us to support schools and teachers across the whole of Malawi.

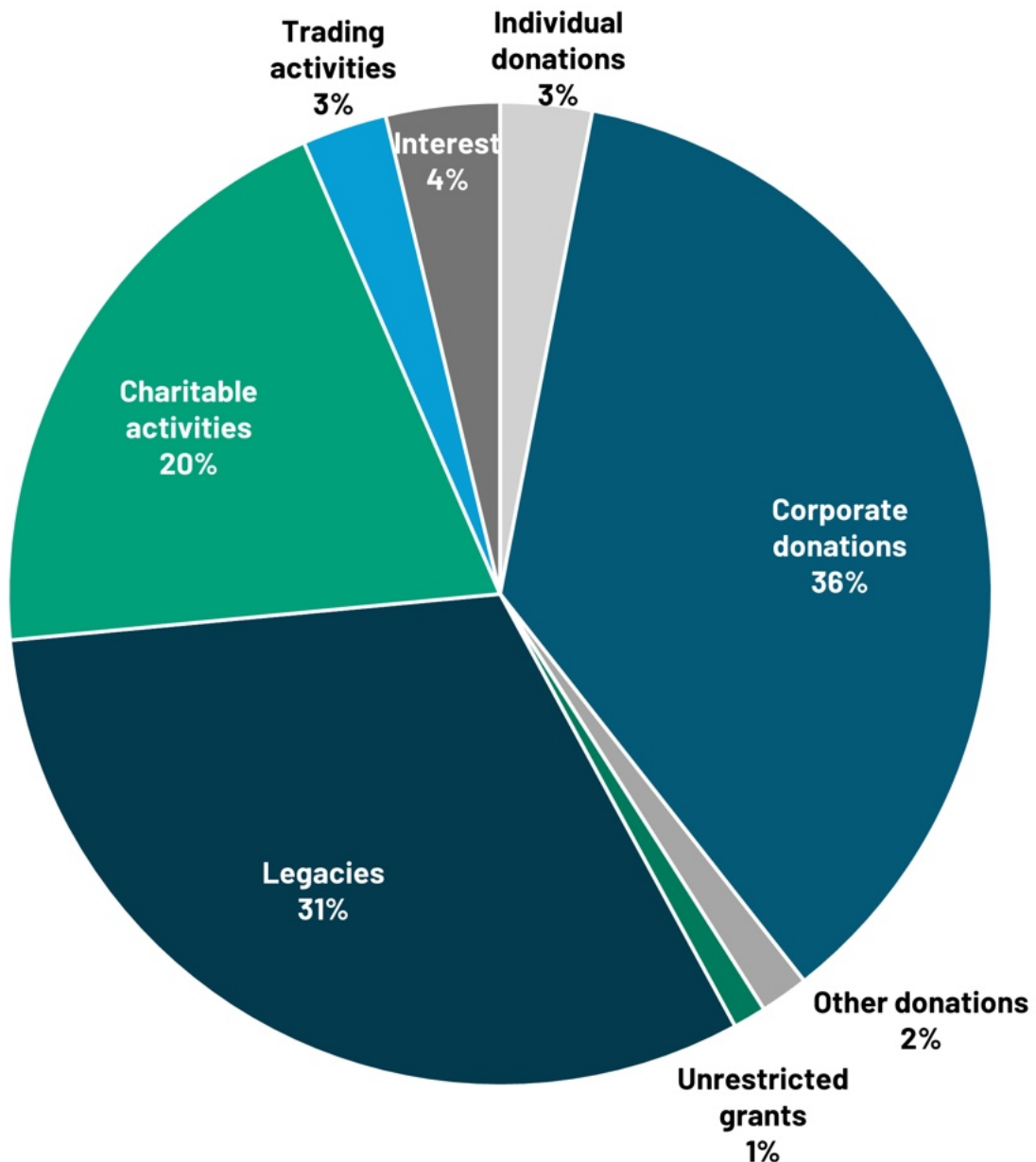
Staffing costs are our most significant item of expenditure, representing 59% of our overall costs (49% in 2024). The increase in staff costs is at least in part due to the increases in employer national insurance contributions and increases in the Real Living Wage

Financial Report (2)

Scotland. However, without this valuable resource and our brilliant volunteers, we would be unable to deliver our day to day operations and projects to continue to maximise our impact in the UK, Malawi and gradually further afield.

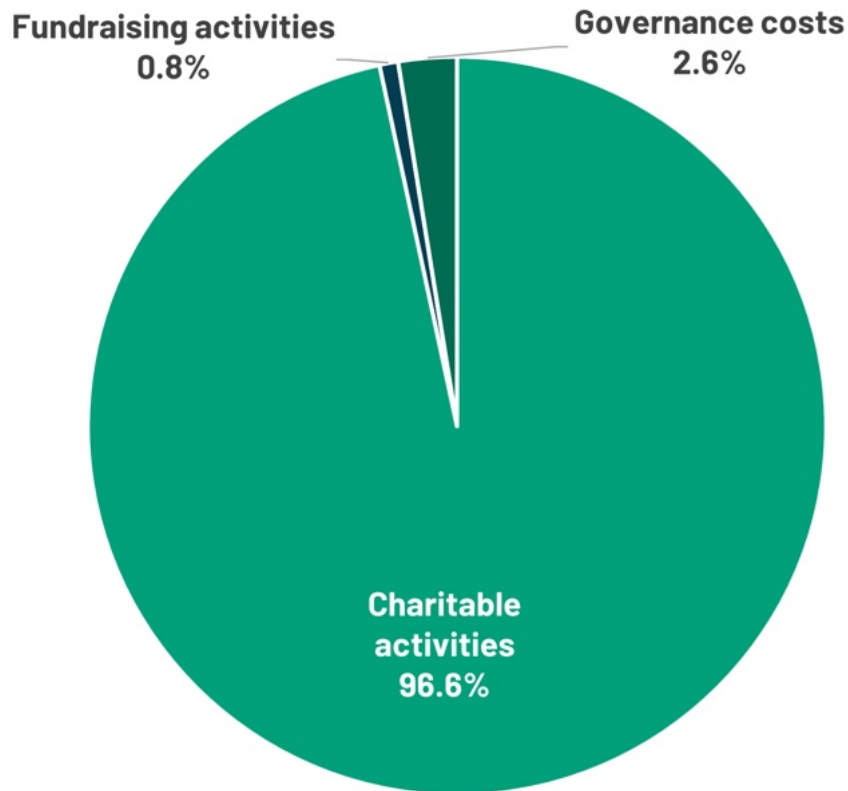
Our governance costs remain low at 2.6% of our total expenditure and principally reflect the cost of audit and outsourced accountancy support.

Sources of cash funds



Financial Report (3)

Expenditure



Our balance sheet remains very stable with total funds carried forward of £1,187,884 (2024: £1,003,169). Our cash funds (excluding the £26,936 liability remaining for the Energy Savings Trust loan at the end of 2025) have increased from £453,635 in 2024 to £682,655.

The trustees of The Turing Trust have reviewed its reserves policy in 2024 and consider that one month of working capital (approximately £50-£100k) is sufficient free reserves to manage the day-to-day operations of the Trust and in the unlikely event of the need to wind down the charity, cover any necessary costs. The free reserves at the end of 2025 were £58,989 which ensured that the policy was met.

The Trustees agreed in 2025 to designate the value of funds tied up in fixed assets (£366,798) to give greater clarity of liquid funds.

The Turing Trust designated fund, the Schools' Future Fund, supports our long-term responsibilities for beneficiary schools. This is to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. In 2025 there was £500,000 in the Schools' Future Fund (2024 restated to exclude fixed assets: £547,993).

Financial Report (4)

Over the financial year 2025, The Turing Trust returned a surplus of £184,715 (2024: deficit £13,302). This result reflects a number of factors but is principally due to the receipt of a £200,000 legacy donation. The Trustees do not have any significant doubts regarding the charity's ability to continue as a going concern. At year end The Turing Trust had net current assets totalling £839,286 (2024: £725,098), receivables of £158,257 and liabilities of £47,352.

Our main partner in Malawi has also increased the income generated by operating as a social enterprise. Through our joint programme, Computers for Enhanced Education generated 281,675,428 MWK (approximately 118,813 GBP) in 2024 compared with 159,175,502 MWK (approximately 73,202 GBP) in 2024. This demonstrates the long-term sustainability of our project in Malawi. These funds are used for our charitable objectives through our programmes in Malawi.

Key Figures

	2023 £	2024 £	2025 £
Total incoming funds	963,338	649,498	783,216
Total donated goods, services and facilities	131,731	164,633	146,735
Total outgoing resources	745,729	662,800	598,501
Net income	217,609	(13,302)	184,715
Cash in Bank (at year end, excluding any loans)	535,721	453,635	682,655

Risk Management

The Trustees place a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Trustees also place a high priority on minimising the risk to our staff and volunteers and the risk of not being able to deliver our charitable objectives on a sustainable basis. Policies and procedures are in place covering health and safety related matters, safeguarding and operational matters. The risk register is reviewed regularly by the board of trustees, with the highest risks being reviewed quarterly and the full risk register being reviewed annually. The principal risks are identified and mitigation strategies discussed and agreed.

Financial Report (5)

As of December 2025, the Board of Trustees had identified the most significant risks as:

Risk category	Description of risk	Strategy to manage risk
Information technology. Failure of IT security	Potential of a data breach / non-compliance with GDPR, theft from the warehouse or malicious hacking leading to loss of customer data bearing assets.	Processes in place for wiping and checking efficacy on all equipment as well as ensuring physical security. Use of protective software such as OnDMARC to prevent spoofing attacks. Induction and regular refresher training provided to all.
Fundraising	Potential loss of grant funding or regular cash donations.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Equipment donations	Potential loss of IT donations would impact our ability to deliver our charitable objectives and also to raise funds from the sale of high-spec IT equipment.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Procedural and systems documentation	Potential of organisational procedures not being adequately followed resulting in adverse outcomes.	Policies in place to cover all aspects of work. Staff undergo PVG checks. Volunteers undergo training and agree to our terms. Training on policies delivered regularly to all.

Overall, The Turing Trust has continued to demonstrate a stable financial performance. The charity is in a strong place to continue to expand our work to deliver our charitable objectives in a financially sustainable manner over the long-term.

Approved by the Trustees and signed on their behalf,



J D Turing (Chair)
11th May, 2026



B Hollywood (Trustee)

Independent Auditors' Report

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE TURING TRUST FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

We have audited the financial statements of The Turing Trust (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditors' Report (2)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 36] the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report (3)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that was applicable to the charity. We determined that the most significant laws and regulations which are directly relevant to specific assertions in the financial statements are those related to the reporting in the United Kingdom.

We understood how the company is complying with those legal and regulatory frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborate our enquiries through discussion with the director. There were no legal matters detected through our audit procedure.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by meeting with management to understand where it is considered there was a susceptibility of fraud. We also considered potential fraud drivers: including financial and other pressures, opportunity, and personal or corporate motivations. We considered the programmes and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls. Where the risk was considered higher, we performed audit procedures to address each identified fraud risk. These procedures included reviewing large and unusual bank transactions; collaborating information provided by management; and testing large samples of transactions.

Our audit procedures were designed to respond to risk of material misstatement in the financial statements recognizing that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

Independent Auditors' Report (4)

A further description of our responsibilities is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Millet

[Andrew Millet \(May 11, 2026 16:00:14 GMT+1\)](#)

Millet Audit Ltd
Statutory Auditor

Beyond Aldgate Tower
2 Lemn Street
Aldgate
London E1 8FA

Date 11/05/2026

Millet Audit Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Accounts: Statement of Financial Activities as at 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		228,343	232,578	460,921	303,851
Grants		6,898	0	6,898	2,000
Donated goods		59,653	0	59,653	74,397
Donated services		87,082	0	87,082	90,236
Charitable activities					
Grants		0	126,492	126,492	137,914
Other income derived from charitable activities		653	0	653	997
Trading activities					
Sale of donated goods		0	0	0	25
Other trading activities		17,708	0	17,708	17,504
Investment income (interest on bank deposits)		23,809	0	23,809	22,574
Total income	4,5	424,146	359,070	783,216	649,498
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		2,460	2,439	4,899	3,392
Costs incurred in the sale of donated goods		0	0	0	0
Expenditure on charitable activities					
Donated goods distributed		68,248	35,675	103,923	112,611
Payments relating directly to charitable activities		244,945	229,436	474,381	534,962
Governance costs		14,418	880	15,298	11,835
Total expenditure	7	330,071	268,430	598,501	662,800
Net income / (expenditure) and net movement in funds for the year		94,075	90,640	184,715	(13,302)
Reconciliation of funds	18				
Total funds brought forward		824,160	179,009	1,003,169	1,016,471
Transfers to / (from) funds		7,552	(7,552)	0	0
Total funds carried forward		925,787	262,097	1,187,884	1,003,169

Accounts: Balance Sheet as at 31 December 2025

	Note	2025	2024
		£	£
Fixed assets (NBV)			
Tangible assets	11	366,798	369,007
Total fixed assets		366,798	369,007
Current assets			
Stock	14	590	8,422
Debtors	15	158,257	187,960
Cash in bank and in hand	13	709,591	653,307
Total current assets		868,438	849,689
Liabilities			
Creditors: falling due within one year	16	29,152	124,591
Total assets less current liabilities		1,206,084	1,094,105
Creditors: falling due after more than one year	16	18,200	90,936
Net assets		1,187,884	1,003,169
The funds of the charity	19		
General funds		58,989	71,160
Designated funds		866,798	753,000
Restricted funds		262,097	179,009
Total charity funds		1,187,884	1,003,169

Approved by the Trustees and signed on their behalf by:




JD Turing (Chair)

B Hollywood (Trustee)

Date: 11th May, 2026

Accounts: Statement of Cashflows as at 31 December 2025

	2025	2024
	£	£
Cash provided by (used in) operating activities	205,211	(104,660)
Cash flows from investing activities		
Bank interest	23,809	22,574
Purchase of tangible fixed assets	0	0
Cash provided by / (used in) investing activities	23,809	22,574
Cash flows from financing activities		
Loan finance	0	0
Repayment of borrowing	(172,736)	(8,736)
Cash provided by (used in) financing activities	(172,736)	(8,736)
Increase (decrease) in cash and cash equivalents in the year	56,284	(90,822)
Cash and cash equivalents at the beginning of the year	653,307	744,129
Total cash and cash equivalents at the end of the year	709,591	653,307

Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2025

	2025	2024
	£	£
Net income / expenditure (as per Statement of Financial Activities) Includes interest	184,715	(13,302)
Add back in depreciation charge	2,209	2,701
Add back investment income	(23,809)	(22,574)
Decrease (increase) in stock	7,832	2,108
Decrease (increase) in debtors	29,703	(75,722)
Increase (decrease) in creditors	4,561	2,129
Net cash provided by / (used in) operating activities	205,211	(104,660)

Analysis of Changes in Net Debt as at 31 December 2025

	At start of year	Cashflows	Non cash changes	At end of year
Cash	653,307	56,284	0	709,591
Loans falling due within one year	(108,736)	100,000	0	(8,736)
Loans falling due after more than one year	(90,936)	72,736	0	(18,200)
Net cash	453,635	229,020	0	682,655

Accounts: Statement of Financial Activities as at 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		141,296	162,555	303,851	342,158
Unrestricted grants		2,000	0	2,000	0
Donated goods		74,397	0	74,397	69,235
Donated services		90,236	0	90,236	34,190
Donated facilities		0	0	0	28,306
Charitable activities					
Restricted grants		0	137,914	137,914	264,563
Other income derived from charitable activities		997	0	997	2,769
Trading activities					
Sale of donated goods		25	0	25	178,070
Other trading activities		17,504	0	17,504	28,668
Investment income (interest on bank deposits)		22,574	0	22,574	15,379
Total income	4,5	349,029	300,469	649,498	963,338
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		2,205	1,187	3,392	7,257
Costs incurred in the sale of donated goods		0	0	0	92,736
Expenditure on charitable activities					
Donated goods distributed		74,003	38,608	112,611	139,370
Payments relating directly to charitable activities		259,009	275,953	534,962	494,241
Obsolete stock recycled during the year		0	0	0	0
Governance costs		11,835	0	11,835	12,125
Total expenditure	7	347,052	315,748	662,800	745,729
Net income / (expenditure) and net movement in funds for the year		1,977	(15,279)	(13,302)	217,609
Reconciliation of funds	19				
Total funds brought forward		822,183	194,288	1,016,471	798,862
Transfers to / (from) funds		0	0	0	0
Total funds carried forward		824,160	179,009	1,003,169	1,016,471

Accounts: Notes to the Accounts

The Turing Trust is registered with the Office of the Scottish Charity Regulator (OSCR) SC046150 and with the Charity Commission of England and Wales 1156687. CIO registration number is CE000932.

1. Accounting Policy

a. Basis of Preparation

The Turing Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention, except for donated goods which are included at fair value.

The presentation currency and functional currency is Great British Pounds.

Preparation of the accounts follows the guidance from the Office of the Scottish Charity Regulator (OSCR) and the Charity Commission of England and Wales.

The accounts (financial statements) have been prepared in accordance with the following:

- 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 in October 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- Charities Act 2011 (as amended)
- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006

The accounts have been prepared to give a “true and fair view”.

b. Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about The Turing Trust’s ability to continue as a going concern.

c. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. The reserves fund is a designated fund derived from the unrestricted funds of the charity. Restricted funds are donations or grants which are to be solely used for specific projects. Details of restricted funds are given in notes 19 and 20.

d. Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Accounts: Notes to the Accounts (2)

i. Grants

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. For grants that are awarded over more than 1 year and payments dependent on reaching project milestones, income is not recognised until the grant money has been received.

ii. Donations

Individual and corporate donations that are made through fundraising platforms are recognised as income at the point the donation to the fundraising platform is made.

iii. Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. Gift Aid receivable, whether the donation is paid directly or via a fundraising platform, is recognised as income at the point at which the gift aid claim is made by The Turing Trust or when a fundraising platform that has claimed gift aid on our behalf transfers the gift aid on a donation to our bank account.

iv. Legacies

The Turing Trust received a single legacy donation in 2025. This was recognised in the accounts on receipt once all the conditions for recognition had been met.

v. Cryptocurrency donations

Income from cryptocurrency donations is not recognised in the financial statements until they have been converted into GBP (via Coinbase) and paid into our cash account. The valuation of the cryptocurrency donations held in our Coinbase account at the end of the financial year is based on the exchange rates used by Coinbase on that date and given in note 13 to the accounts.

vi. Donated goods

Goods donated via our offices in Pentland are recognised at fair value at the point at which they have been processed and packed ready for international distribution or are distributed to UK recipients. Donated goods are typically distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Goods donated through our partners are recognised in the accounts once they have been processed either as our share of the proceeds of sale less the costs of sale, or for goods designated for distribution to beneficiaries at no cost at fair value (as above). Donated goods that have not yet been processed are not valued until they are ready for distribution (fair value as above).

Goods donated for on-going use by the charity are recognised in the SoFA as incoming resources at fair value when receivable and those valued under £1,000 are expensed in the SoFA in the year in which they were received. Any goods valued at >£1,000 are recognised as tangible fixed assets.

Accounts: Notes to the Accounts (3)

vii. Donations in kind – services

Donated services are measured and included in the accounts on the basis of the value of the gift to the charity. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA. Where it is not possible to value a gift of services to the charity reliably, these are described in the notes to the accounts. Note 4 has details of services donated in kind.

viii. Volunteer help

The value of any voluntary help received is not included in the accounts, but the contribution of volunteers is described in note 6 and in the trustees' annual report.

e. Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- the amount of the obligation can be measured or estimated reliably.

The Trust de-registered for VAT on 1st April 2024 and expenditure is shown net of VAT. All expenditure thereafter includes any applicable VAT.

f. Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, office costs, costs of administration and currency costs not related to specific projects. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 8.

g. Fundraising costs

Fundraising costs are costs incurred in generating income for the charity and include a proportion of staff costs apportioned on the time spent and fundraising platform fees. The analysis of fundraising costs and the basis of apportionment are detailed in notes 7 and 8.

h. Costs of charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in notes 7 and 8.

i. Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Governance costs are reported separately in the Statement of Financial Activities and are detailed in note 7.

j. Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

Accounts: Notes to the Accounts (4)

k. Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in 90-day notice interest bearing savings accounts.

l. Current asset investments

Current Asset Investments includes cash on deposit with a range of maturities up to one year held for investment purposes.

m. Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to have to settle the debt.

n. Realised gains and losses

i. Fixed assets

These are recognised in the Statement of Financial Activities as they arise. Losses / gains on fixed assets are calculated as the difference between the net book value at the beginning of the year (or purchase value if later) and the amount realised on sale / scrapping.

ii. Exchange rate gains / losses

Donations made in USD are held in a USD account until transferred to our partners in Malawi. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the Bank of England spot rate at the close of the financial year. Further details are given in note 9.

o. Tangible fixed assets

Individual fixed assets valued at >£1,000 are capitalised at cost, or at fair market valuation for those items that have been donated and are kept for the use of the charity. They are depreciated over the estimated useful economic lives on a straight-line basis as follows:

Asset category	Estimated useful economic life	Annual rate of depreciation
Fixtures and fittings	5 years	20%
IT equipment	3 years	33.3%

Land and buildings are stated at cost less accumulated depreciation. When considering depreciation the Trustees believe that due to the high residual value of the property, as it is well maintained, any depreciation charge in respect of the land and buildings would be immaterial and therefore no charge has been made.

p. Intangible fixed assets

Intangible fixed assets are included on the balance sheet only if it is possible to determine a fair value for that asset. When this is not possible, details of the intangible fixed asset are given as a note to the accounts (note 12).

q. Stocks held for distribution to beneficiaries or for sale to raise funds to support our charitable activities (see also 1.d.vi)

Stocks that have been processed and packed ready for distribution are held at fair value which is deemed to be the most economical replacement cost. Only stock with a dedicated asset number from our stock management system is valued (PCs, laptops, tablets and mobile phones). Low-value items such as monitors, keyboards, mice and other peripherals are not included as the value is considered to be immaterial. Details of stock movements are given in note 14.

Accounts: Notes to the Accounts (5)

r. Staff costs and pensions

Staff costs are apportioned according to the time each member of staff spends on an activity (fundraising, trading which includes the sale of refurbished donated goods to raise funds for the charity and charitable work). Full details of the allocation of staff costs are given in note 10.

All staff are enrolled in the Nest workplace pension scheme with an employer's contribution rate of 4% of pensionable pay and an employee contribution rate of 5% of pensionable pay (the employee's basic pay) with the option for employees to make additional voluntary contributions if they wish to. Employees who are eligible are also given the opportunity to participate in a pension salary sacrifice scheme.

The charity made no redundancy payments during the reporting period.

s. Judgment and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgment, 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. The most significant judgment in the accounts relates to the valuation of donated stock.

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

2. Related party transactions

The Charity Commission of England and Wales has given permission for James Turing to act as the Chief Executive Officer of The Turing Trust even though he is a connected party to one of the trustees. This trustee is not involved in any decisions taken that relate directly to James Turing in this role.

Turing IT Ltd was set up by James Turing (a connected party to one of the trustees of The Turing Trust) to undertake trading on behalf of The Turing Trust. The details of the relationship between The Turing Trust and Turing IT Ltd are covered by an outsourcing agreement whereby Turing IT Ltd undertakes all trading for The Turing Trust in return for the donation of distributable profits. As part of the agreement for services with Turing IT Ltd, Turing IT Ltd seconds the services of James Turing to The Turing Trust with this recorded as an in-kind benefit in these accounts. In kind donations from Turing IT Ltd to The Turing Trust were valued at £34,582. Turing IT Ltd paid The Turing Trust rent and service charge of £17,709 and donated £91,875. At year end, outstanding donations from Turing IT Ltd were expected to be £88,573.

The Turing Trust purchased Unit 7C, Pentland Industrial Estate, Loanhead, EH20 9QH from JD and NJ Turing on 03/07/2023 for £364,000. The purchase was part-funded by an interest free loan of £164,000 from JD & NJ Turing, which was repaid in full in 2025.

Trustee expenses

No expenses were paid to Trustees in 2025 (three trustees were paid a total of £462 in 2024). Trustees receive no remuneration or other benefits from the charity other than expenses.

3. Legal status of The Turing Trust

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission of England and Wales on the 15th April 2014.

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on 19th November 2015.

Accounts: Notes to the Accounts (6)

4. Analysis of income

		Unrestricted funds	Restricted funds	Total funds 2025	2024
	Analysis	£	£	£	£
Donations & Legacies	Individual donations	8,997	7,311	16,308	28,921
	Legacies	200,000	0	200,000	0
	Gift aid	1,334	1,502	2,836	5,556
	Corporate donations	7,879	223,765	231,644	246,743
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	10,134	0	10,134	22,631
	Total individual, legacy & corporate donations	228,343	232,578	460,921	303,851
	Grants				
	First Sentier Group	898	0	898	0
	Edinburgh Regenerative Futures Fund	6,000	0	6,000	0
	Lendlease Europe Limited	0	0	0	2,000
	Total grants	6,898	0	6,898	2,000
	Donated goods				
	For distribution or sale to raise funds to support our charitable activities	59,653	0	59,653	74,397
	Total donated goods	59,653	0	59,653	74,397
	Donated services				
	Mary, staff support for our website and communications	5,000	0	5,000	5,000
	Sopro support with marketing	12,500	0	12,500	15,000
	exceptional™ support with Google Ads management	5,000	0	5,000	5,000
	Blanco support with data wiping software	30,000	0	30,000	30,000
	Turing IT Ltd - Professional fees	0	0	0	1,200
	Turing IT Ltd - Services of CEO	34,582	0	34,582	34,036
	Total donated services	87,082	0	87,082	90,236
Total		381,976	232,578	614,554	470,484

Accounts: Notes to the Accounts (7)

4. Analysis of income (2)

Total income from donations in the previous year was £470,484 of which £307,929 was unrestricted and £162,555 was restricted.

The Turing Trust also benefits from donations of software licenses with support from OnDMARC, Sage, Salesforce, Google AdWords, and Microsoft Office 365 Business Essentials. These are not included in the accounts as the charity would use open source software to provide an equivalent benefit and so the value to the gift to the charity is deemed to be £0.

		Unrestricted funds	Restricted funds	Total funds 2025	2024
	Analysis	£	£	£	£
Charitable activities	Grants				
	Nightsky Foundation	0	6,000	6,000	10,000
	Long Term Unemployed Programme (administered by Midlothian Council)	0	14,647	14,647	20,631
	Hodge Foundation	0	0	0	60,000
	Coles Medlock Foundation	0	0	0	15,000
	Akamai Foundation	0	35,692	35,692	19,897
	UKSPF Local Business Support Fund	0	24,673	24,673	0
	National Lottery Community Fund	0	20,000	20,000	0
	First Sentier Group	0	25,000	25,000	0
	Other grants <£10,000	0	480	480	12,386
		0	126,492	126,492	137,914
	Reimbursement of volunteering and heating costs	653	0	653	997
		653	0	653	997
Total		653	126,492	127,145	138,911

Total income from charitable activities in the previous year was £138,911 of which £997 was unrestricted and £137,914 was restricted.

Accounts: Notes to the Accounts (8)

4. Analysis of income (3)

		Unrestricted funds	Restricted funds	Total funds 2025	2024
	Analysis	£	£	£	£
Other trading activities	Sales of refurbished computers	0	0	0	25
	Rent of premises & associated costs	17,706	0	17,706	17,501
	Other fees	2	0	2	3
Total		17,708	0	17,708	17,529
Income from investments	Interest income	23,809	0	23,809	22,574
Total		23,809	0	23,809	22,574
TOTAL INCOME		424,146	359,070	783,216	649,498

All investment income arises from money held in interest bearing deposit accounts that are covered by the Financial Services Compensation Scheme. Further details of these deposits are given in note 13.

All income from other trading activities and income from investments was unrestricted in the current and previous year.

5. Analysis of receipts of government grants

	Description	2025	2024
Restricted grants			£
Longterm Unemployed Programme (administered by Midlothian Council)	Grant payment for the costs of paying for two employees working 25-30 hours per week for 26 weeks.	14,647	20,631
UKSPF Local Business Support Fund (administered by Midlothian Council)	UKSPF funding via Midlothian Council to expand capacity for processing donated IT equipment.	24,673	6,000

6. Role of volunteers

Volunteers play a crucial part in our activities. They play a key role in our computer refurbishment operations in Edinburgh and in helping to load containers on shipping days. We also have several volunteers who work remotely to support our operations and their activities include the website and social media support, bookkeeping and the preparation of the accounts and annual report. In 2025, 644 volunteers supported The Turing Trust with over 14,000 hours of work.

Accounts: Notes to the Accounts (9)

7. Analysis of expenditure (1)

Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Total funds 2025	2024
Analysis	£	£	£	£
Staff costs (note 10)	1,900	0	1,900	1,352
Overheads	184	0	184	157
Cost of donations (platform fees)	377	2,439	2,816	1,883
Sub Total	2,460	2,439	4,899	3,392

Total expenditure on fundraising activities in the previous year was £3,392 of which £2,205 was unrestricted and £1,187 was restricted.

Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds 2025	2024
	£	£	£	£
Staff & volunteer costs in UK (note 10)	174,759	175,879	350,639	320,747
Project costs	37,402	49,706	87,108	175,099
Overheads in UK	32,784	3,851	36,635	39,116
Cost of computers distributed	68,248	35,675	103,923	112,611
	313,193	265,111	578,304	647,573
Governance costs				
Audit of accounts	8,180	0	8180	4,200
Trustee expenses	0	0	0	462
Professional and legal costs	6,238	880	7,118	7,173
	14,418	880	15,298	11,835
Total	327,612	265,991	593,602	659,408
Total expenditure	330,071	268,430	598,501	662,800

Total expenditure on charitable activities in the previous year was £662,800 of which £347,052 was unrestricted and £315,748 was restricted.

Over the financial year 2025, The Turing Trust returned a surplus of £184,715 (2024: deficit £13,302). This result reflects a number of factors but is principally due to the receipt of a £200,000 legacy donation.

Accounts: Notes to the Accounts (10)

8. Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising, trading and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity and are reported on separately under charitable expenditure from unrestricted funds.

The bases of allocation used are:

- the proportion of each member of staff's time used in a particular activity
- direct allocation where support costs have been funded for a specific project

Overheads

	2025 £	2024 £
Marketing – printed materials / promotional goods	0	613
Website	36	547
Rent and rates	6,079	6,739
Gas and electric	6,659	7,608
Internet / phone	418	476
Travel and Entertainment	129	674
Office costs	4,149	6,416
Insurance	2,424	2,752
Repairs and renewals	3,520	0
Bank charges	1,206	137
Foreign exchange transactions	94	457
Exchange rate (gain) / loss	(105)	151
Depreciation	2,209	2,701
Donated services (branding, website)	10,000	10,000
Total	36,819	39,273

Allocation of Overheads

Activity	2025		2024	
	% Staff Time	£	% Staff Time	£
Charitable	99.5	36,635	99.6	39,116
Fundraising	0.5	184	0.4	157
Total overheads cost		36,819		39,273

Accounts: Notes to the Accounts (11)

9. Analysis of funds held in USD accounts

Donations made in USD are held in a USD account until transferred to our partners in Malawi. This minimises transaction costs. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the Bank of England spot rate at the close of the financial year.

Transferwise (Wise)	2025		2024	
	\$	£	\$	£
Balance at start of year	27,189	21,700	8,173	6,411
Additions	0	0	28,000	22,327
Payments	(27,164)	(22,096)	(8,965)	(7,083)
Fees	(25)	(20)	(19)	(15)
Exchange rate gain / loss	0	416	0	59
Balance at end of year	0	0	27,189	21,700

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs

	2025	2024
	£	£
Salaries and wages	279,888	256,148
Seconded staff costs	34,582	34,036
Social security costs	20,277	16,651
Pension costs (employer contributions)	16,264	14,512
Staff training costs	1,205	192
Volunteer costs	324	560
Total staff costs	352,539	322,099

No employees in the current or previous year received employee benefits (excluding employer pension costs) greater than £60,000.

Key management personnel costs (excluding trustee costs)

	2025	2024 (restated)
	£	£
Total amount paid to key management personnel including pension	215,451	215,711

The charity considers its key management personnel to comprise the Chief Executive Officer and the Heads of: Operations, International Programmes, IT and Donations.

Accounts: Notes to the Accounts (12)

Staff numbers

	2025	2024
	Number	Number
Average head count in the year (FTE)	9.4	9.1
Full-time staff	3	5
Part-time staff	10	8
FTE at the start of the financial year	10.1	8.2
FTE at the end of the financial year	9.2	10.1

The average number of staff on a head count basis was 12 (2024: 12).

Trustee expenses

No expenses were paid to Trustees in 2025 (three trustees were paid a total of £462 in 2024). Trustees receive no remuneration or other benefits from the charity other than expenses.

11. Tangible fixed assets

Cost (for purchases) or valuation (for donated goods)						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	IT equipment	Total
	£	£	£	£	£	£
At the beginning of the year	364,000	0	0	13,987	0	377,987
At end of the year	364,000	0	0	13,987	0	377,987
Depreciation and impairments						
Basis	Not applicable	SL	Not applicable	SL	SL	
Rate	Not applicable	5 years	Not applicable	5 years	3 years	
At beginning of the year	0	0	0	8,980	0	8,980
Depreciation	0	0	0	2,209	0	2,209
At end of the year	0	0	0	11,189	0	11,189
Net book value						
Net book value at beginning of the year	364,000	0	0	5,007	0	369,007
Net book value at end of the year	364,000	0	0	2,798	0	366,798

Accounts: Notes to the Accounts (13)

12. Intangible assets

The Turing Trust has registered the mark Turing (Trade Mark No: UK00003348952) in respect of the repair of computers for charitable purposes. This is not included in the balance sheet as it is not possible to determine a fair value for this asset.

The Turing Trust accepts cryptocurrency donations via Coinbase (see note 13 below for details of current holdings). These donations are recognised as intangible assets until transferred into GBP (for significant donations this is as soon as possible following receipt of the donation, given the significant volatility of all cryptocurrencies). Smaller donations are aggregated and converted into GBP once the combined donations reach a threshold of £500, unless a donor specifically requests that their donation continues to be held as cryptocurrency.

13. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand (GBP)	209,620	260,953
Cash at bank and in hand (USD)	0	21,701
Notice deposits (less than 3 months)	111,752	82,302
Fixed term deposits (up to 1 year)	388,219	288,351
Total cash and cash equivalents	709,591	653,307

Cash held in 2025 included £26,936 (2024: £35,672) remaining of the loan from the Energy Savings Trust and £nil (2024: £164,000) remaining of the loan from JD & NJ Turing.

The notice deposits are one 90-day notice account held with Triodos Bank (registered in UK), one 30 day notice account with the Loughborough Building Society and one 95 day notice account with Investec Bank Plc via the Insignis Cash Platform (registered in the UK). All of the amounts held on interest bearing deposit are available to spend on charitable activities.

Cryptocurrency donations via Coinbase are not included in the income statement until converted into GBP and transferred to our current account.

Holdings in Coinbase at year end (GBP equivalent at rate of exchange at year end)

	2025	2024
	£	£
Coinbase holdings	397	60

Accounts: Notes to the Accounts (14)

14. Stock

	2025	2024
	Donated goods	Donated goods
	£	£
Opening	8,422	10,530
Added in period	59,663	74,397
Expensed in period	(67,495)	(76,505)
Closing	590	8,422

15. Debtors and prepayments

	2025	2024
	£	£
Trade debtors	38,998	35,783
Prepayments and accrued income	114,666	147,844
Other debtors	4,593	4,333
Total	158,527	187,960

The Turing Trust does not have any debtors falling due after one year.

16. Creditors and accruals

	2025	2024
	£	£
Trade creditors	867	8,402
Accruals and deferred income	19,549	7,453
Other creditors	26,936	199,672
Total	47,352	215,527

The Energy Savings Trust loan to The Turing Trust was made in January 2021 with interest free repayment to be made over 8 years, starting in February 2021. Of the outstanding £26,936, £8,736 is due to be repaid in 2026.

Repayments of the Energy Savings Trust loan:

	2025	2024
	£	£
Due < 1 year	8,736	8,736
Due 2-5 years	18,200	26,936
Due after 5 years	0	0
Total	26,936	35,672

Accounts: Notes to the Accounts (15)

16. Creditors and accruals (2)

An interest free loan of £164,000 from JD & NJ Turing was made in June 2023 for the purchase of the Pentland warehouse. The loan was secured by standard security over the property. This was repaid in full in 2025.

Repayments of the loan from JD & NJ Turing

	2025	2024
	£	£
Due < 1 year	0	100,000
Due 2-5 years	0	64,000
Due after 5 years	0	0
Total	0	164,000

17. Contingent assets and liabilities

The Turing Trust does not have any recognisable contingent liabilities.

The Turing Trust is in receipt of grants where subsequent payments are contingent on the approval of progress reports. These are detailed below:

Description of grant	Estimate of financial effect in following year	
	2025	2024
	£	£
Long term Unemployment Programme	1,719	4,893
Baillie Gifford	70,000	40,000
Midlothian Council UKSPF Local Business Support Fund	0	24,673
Total	71,719	69,566

Baillie Gifford confirmed an award in June 2025 for £70,000 over two years for a programme of activity commencing in April 2026. The 2nd tranche will be granted in April 2027 subject to satisfactory performance and reporting.

The activities supported by Midlothian Council UKSPF are due to complete in 2026 following full drawdown of this funding.

18. Funds held by the charity

The charity does not hold any endowment funds.

Accounts: Notes to the Accounts (16)

19. Details of material funds held and movements during the CURRENT reporting period

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted			£	£	£	£	£
Malawi Project							
Malawi Project (Big Give 2024)	R	To fund the provision of digital skills and equipment to Malawian students	59,680	0	59,680	0	0
Malawi Project (Big Give Green Match 2025)	R	To fund the provision of digital skills and equipment to Malawian students	0	10,540	10,540	0	0
Malawi Project (Baillie Gifford 2023-2025)	R	To fund the provision of digital skills and equipment to Malawian students	15,498	40,000	43,198	0	12,300
Malawi Project (Night Sky Foundation)	R	To fund the provision of digital skills and equipment to Malawian students	0	6,000	6,000	0	0
Malawi Project (Hodge Foundation & Hodge Bank)	R	To fund the provision of digital skills and equipment to Malawian students	60,500	0	60,500	0	0
Malawi Project (Coles Medlock Foundation)	R	To fund the provision of digital skills and equipment to Malawian students	15,000	0	15,000	0	0
Malawi Project (Power2Africa, Amber Energy)	R	To fund the provision of digital skills and equipment to Malawian students	0	24,000	11,445	0	12,555
Malawi Project (Big Give Women and Girls 2025)	R	To fund opportunities for girls to learn vital ICT skills	0	20,526	189	(9,000)	11,337
Malawi Project (Big Give Anchoring Digital Development in Malawian Schools 2025)	R	To support the installation of computer labs in Malawian schools to increase digital learning	0	83,447	757	(45,000)	37,690
Malawi Project (Big Give Christmas Challenge 2025. Developing Digitally in Malawian Schools)	R	To support the installation of computer labs in Malawian schools to increase digital learning	0	54,065	1,494	46,448	99,019
Kenya Project							
IT for Schools (Kenya)	R	Three year project to fund the provision of digital skills and equipment to Kenyan students.	6,934	0	6,934	0	0

Accounts: Notes to the Accounts (17)

19. Details of material funds held and movements during the CURRENT reporting period (continued)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Restricted (continued)							
Training Programmes							
Akamai Foundation	R	To support an IT training programme at our workshop for 100 people	19,897	0	19,897	0	0
Bridge the Digital Divide in UK							
Bellinger Donnay Foundation	R	To support disadvantaged students with IT equipment in the UK	1,500	0	1,500	0	0
Akamai Foundation	R	To support disadvantaged students with IT equipment in the UK	0	35,692	0	0	35,692
National Lottery Community Fund	R	To support IT training and distribution of IT equipment to those disadvantaged in the local community	0	20,000	2,177	0	17,823
Employability Programmes							
Long Term Unemployed Programme (LTUP)	R	The LTUP funded by Midlothian Council have provided funding for salary and training costs for employees on work placement	0	15,127	15,127	0	0
UKSPF Local Business Support Fund	R	UKSPF funding via Midlothian Council to expand capacity for processing donated IT equipment.	0	24,673	13,992	0	10,681
First Sentier Group Foundation Local Empowerment Programme	R	To support employability training in the repair & refurbishment of IT equipment for up to 100 people	0	25,000	0	0	25,000
Restricted subtotal	R		179,009	359,070	268,430	(7,552)	262,097

Accounts: Notes to the Accounts (18)

19. Details of material funds held and movements during the CURRENT reporting period (continued)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Unrestricted							
General Funds	U		71,160	424,146	327,862	(108,455)	58,989
Designated Funds - Fixed asset Fund	U	Fund to represent the net book value of assets held by the charity net of any loan funding.	205,007	0	2,209	164,000	366,798
Designated Funds - Schools Future Fund	U	Fund to support our long-term responsibilities for beneficiary schools to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. This also includes funds for future planned projects that are set to commence with sufficient funding.	547,993	0	0	(47,993)	500,000
Unrestricted subtotal			824,160	424,146	330,071	7,552	925,787
Total Funds			1,003,169	783,216	598,501	0	1,187,884

Accounts: Notes to the Accounts (19)

19. Details of material funds held and movements during the PREVIOUS reporting period

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted			£	£	£	£	£
Malawi Project							
Malawi project (Big Give)	R	To fund the provision of digital skills and equipment to Malawian students	42,020	82,055	64,395	0	59,680
Malawi project (Baillie Gifford 2023-2025)	R	To fund the provision of digital skills and equipment to Malawian students	10,594	80,000	75,096	0	15,498
Malawi Nightsky Foundation Project	R	To fund the provision of digital skills and equipment to Malawian students	0	10,000	10,000	0	0
Malawi Project (Hodge Foundation & Hodge Bank)	R	To fund the provision of digital skills and equipment to Malawian students	0	60,500	0	0	60,500
Malawi Project (Coles Medlock Foundation)		To fund the provision of digital skills and equipment to Malawian students	0	15,000	0	0	15,000
Malawi Project (Akamai Foundation)	R	To fund the provision of digital skills and equipment to Malawian students	0	3,886	3,886	0	0
Kenya Project							
IT for Schools (Kenya)	R	Three year project to fund the provision of digital skills and equipment to Kenyan students.	36,869	0	29,935	0	6,934
Bridge the Digital Divide in UK							
Bridge Digital Divide in the UK	R	To support disadvantaged students with IT equipment in the UK	99,819	0	99,819	0	0
Bellinger Donnay Foundation	R	To support disadvantaged students with IT equipment in the UK	0	2,500	1,000	0	1,500
Training Programmes							
Blackrock via Tides Foundation	R	To support the provision of digital skills for employability in the UK	4,986	0	4,986	0	0
Akamai Foundation	R	To support an IT training programme at our workshop for 100 people	0	19,897	0	0	19,897

Accounts: Notes to the Accounts (20)

19. Details of material funds held and movements during the PREVIOUS reporting period (continued)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Restricted (continued)							
Employability Programmes							
Long Term Unemployed Programme (LTUP)	R	The LTUP funded by Midlothian Council have provided funding for salary and training costs for employees on work placement	0	20,631	20,631	0	0
UKSPF Local Business Support Fund	R	UKSPF funding via Midlothian Council to expand staffing capacity for processing donated IT equipment.	0	6,000	6,000	0	0
Restricted subtotal	R		194,288	300,469	315,748	0	179,009
Unrestricted							
General Funds	U		60,183	349,029	338,052	0	71,160
Designated Funds - Schools Future Fund	U	Fund to support our long-term responsibilities for beneficiary schools to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. This also includes funds for future planned projects that are set to commence with sufficient funding.	762,000	0	9,000	0	753,000
Unrestricted subtotal			822,183	349,029	347,052	0	824,160
Total Funds			1,016,471	649,498	662,800	0	1,003,169

Accounts: Notes to the Accounts (21)

20. Transfers between funds

		Reason for Transfer	Amount £
Current year	From unrestricted to restricted funds	Funding from general funds to meet the expected budgeted cost for the Developing Digitally in Malawian Schools project	46,448
Current year	From restricted to unrestricted funds	To accommodate an internal transfer from GBP to MWK as unrestricted funds that are generated in Malawi were spent directly in MWK. This is done as the most efficient means to meet our expenditure whilst minimising foreign exchange fees. In 2025 this sum was spent in Malawi in MWK for restricted funds of Malawi projects. Therefore, as these funds are otherwise unrestricted income, but have been spent on a restricted expense this internal transfer restores the balance between our restricted and unrestricted funds.	(54,000)
Previous year	No transfers in previous year		0

21. Restatement of Opening Balance for Designated Funds

The Trustees agreed in 2025 to designate the value of funds tied up in fixed assets to give greater clarity of liquid funds. The opening balance has been restated to reflect this change in policy.

22. Analysis of net assets between funds

Fund balances at 31 December 2025	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	366,798	0	366,798
Net current assets	577,189	262,097	839,286
Long term liabilities	(18,200)	0	(18,200)
Total charity funds	925,787	262,097	1,187,884

Fund balances at 31 December 2024	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	369,007	0	369,007
Net current assets	546,089	179,009	725,098
Long term liabilities	(90,936)	0	(90,936)
Total charity funds	824,160	179,009	1,003,169

23. Events after the end of the reporting period

There are no events to report.



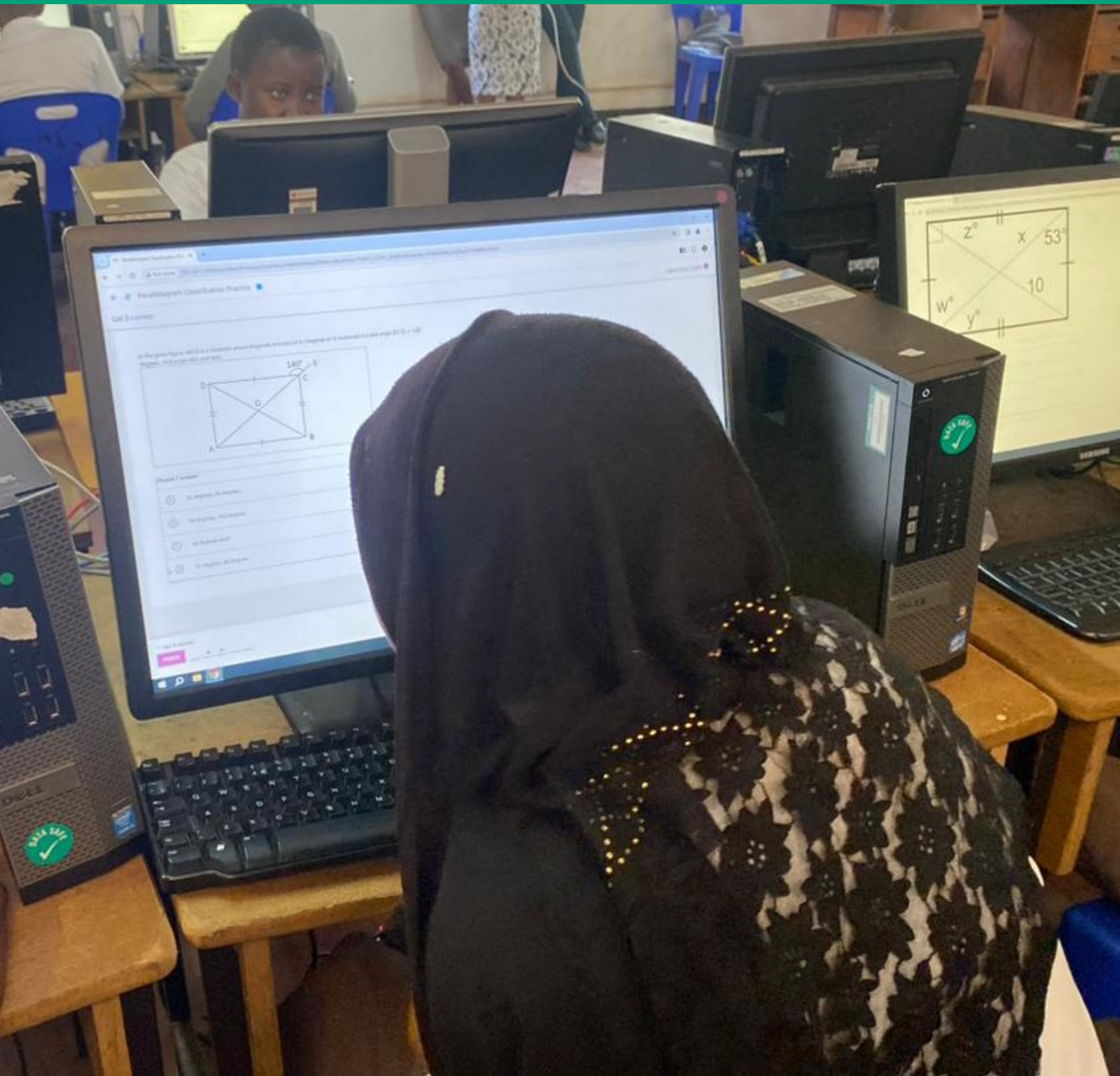
THE TURING TRUST

England & Wales - Charity number 1156687

Accounts



Annual Report 2024



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Cover photos:

Front: Soche Hill Secondary School, Southern Region, Malawi

Back: Lozi Secondary School, Central Region, Malawi

Chief Executive Officer's Report

The year 2024 has been marked by continued expansion and notable progress across the core programmes of The Turing Trust. This success is a direct result of the unwavering support from our community of donors, volunteers and partners. Together, we have made significant strides in delivering both social and environmental impacts, moving us closer to our vision of a world with technology-enabled education for all.

In 2024, our efforts reached new heights, thanks to the contributions of more than 480 individuals and 245 organisations, including multinational corporations, small businesses and charities. The total number of donated IT devices surged to 16,520 – a remarkable increase that highlights the growing enthusiasm and trust in our work. This increase is a testament to our ability to efficiently manage and scale the IT equipment donations process, making it easier for donors to contribute while maximising the impact of their generosity.

The redistribution of IT equipment is just the beginning of our mission. I am pleased to report that we shipped three 40' containers of computers to Malawi and one to Kenya, equalling our record for the highest number of shipments in a single year. These major shipments were accompanied by smaller consignments to countries including Nepal, Cameroon, Sierra Leone, The Gambia, Ukraine, Tanzania as well as within the UK too. Overall, beyond Malawi, we distributed 2,699 computers to schools and charities across the world.

These successes would not have been possible without the dedication of our extraordinary volunteers. More than 480



James Turing

volunteers contributed in excess of 10,500 hours of collective effort in 2024, supporting everything from computer refurbishment to packing containers. We are proud to collaborate with such a committed group of individuals, whose efforts ensure that our work continues to thrive.

Building on last year's gains, we advanced key initiatives aligned with our 2024 goals. In particular, this included the installation of computers in 142 schools and organisations in Malawi. As a result, our programmes have now supported 621 schools and organisations globally, empowering over 303,000 students with critical IT skills.

On the financial front, The Turing Trust has maintained strong performance with a total income of £649,498 in 2024, which has enabled us to expand our impact further. Our spending for the year increased to £662,800, reflecting our commitment to scaling up operations in both the UK and Malawi. Our approach remains data-driven and fiscally responsible, ensuring that every pound spent is maximised for impact.

In terms of environmental sustainability, our IT reuse programme continues to make significant strides. In 2024, we diverted 100 tonnes of IT equipment from going to waste prematurely, generating carbon savings equivalent to 2,120 tonnes of CO₂ emissions. This is the equivalent of planting 4,800 trees or offsetting the annual carbon footprints of over 200 people. The embodied energy savings created are also enough to power 500 UK homes for a year as well, underscoring our commitment to both education and environmental stewardship.

As we look to the future, I am optimistic about the continued impact we can achieve, and I am deeply grateful to everyone who has made this year's successes possible. Together, we are building a more equitable, sustainable and digitally inclusive world.

James Turing, February 2025



Bua Community Day Secondary School, Mchinji District, Malawi

About The Turing Trust

The Turing Trust was set up by Alan Turing's family to enable IT-supported learning by reusing computers in classrooms globally. Our operations in the UK provide valuable training & volunteering opportunities for our local Edinburgh community while reducing waste and contributing to an environmentally friendly society.

Our vision

A world with technology-enabled education for all.

Our mission

To empower disadvantaged communities using information-technology-enabled learning.



Christian Heritage Private Primary School, Lilongwe District, Malawi

Our Impact to Date

Through our work in the UK and with our partners globally we have:

- Improved access to IT in 621 schools and organisations across the UK and several countries across Africa, Asia, Europe and South America.
- Provided over 29,600 computers to schools and organisations, through our IT reuse scheme.
- Impacted over 303,000 students, enabling them to acquire vital digital skills.
- Created valuable volunteering and training opportunities with more than 1,300 people gaining experience at our workshop in Edinburgh.

Who We Helped

The Turing Trust's beneficiaries include teachers and students in disadvantaged regions worldwide as well as a wide range of disadvantaged people in the UK.

Globally

By the end of 2024, we had supported 621 schools and organisations globally. In 2024 specifically we were proud to support projects in Malawi, Cameroon, Kenya, Nepal, Nigeria, Sierra Leone, Sri Lanka, Tanzania, The Gambia, Ukraine and the UK.



Map showing countries where schools and organisations have been supported by The Turing Trust

UK

In 2024 we supported 20 schools and organisations across the UK with a total of 681 IT devices. These were distributed to a diverse range of beneficiaries including refugees, students and individuals facing long-term unemployment or homelessness.

At our headquarters near Edinburgh, we worked with 481 volunteers and trainees who contributed over 10,500 hours of activity. Our trainees came from a wide variety of backgrounds and we are proud to have supported people from our local community struggling with a range of challenges that have included: long-term unemployment, homelessness, those who have a mental or physical disability, as well as refugees and asylum seekers.

Environmental Impact

In 2024, we diverted 100 tonnes of IT equipment from going to waste prematurely, generating carbon savings equivalent to 2,120 tonnes of CO2 emissions. This is the equivalent of planting 4,800 trees or offsetting the annual carbon footprints of over 200 people. These environmental benefits are further compounded by the embodied energy savings created which are also enough to power 500 UK homes for a year as well, reducing our collective carbon footprint and advancing a more sustainable future.

2024 Facts & Figures

Number of new students using our computers: 51,000

Number of PCs sent to schools globally: 7,845

- Malawi : 4,873
- Kenya: 1,335
- UK: 681
- Sierra Leone: 233
- Ukraine: 511
- Other smaller projects in Cameroon, Nepal, Nigeria, Sri Lanka, Tanzania and The Gambia: 212

Total number of schools and organisations supported with our hardware: 621

IT Training (Malawi):

- 144 training sessions
- 333 teachers supported

Monitoring and Evaluation (Malawi):

- Surveys in 89 Malawian schools, including 23 headteachers and 84 teachers
- Evaluation of teacher training day conducted in Lilongwe (January 2024)



Teacher Training January 2024, Lilongwe, Central Region, Malawi

What We Achieved

Our main outcomes in 2024 included:

- 142 additional classrooms and organisations in Malawi equipped with computers, supporting the delivery of IT skills.
- 7,845 computers now supporting students and teachers across Malawi, Kenya, Cameroon, Nepal, Nigeria, Tanzania, The Gambia, Ukraine, Sierra Leone and the UK.
- 51,000 additional students learning digital skills from our computers.
- 333 teachers with improved IT pedagogy.
- Equivalent of 2,120 tonnes of carbon emissions saved.

To date over 303,000 students have gained access to essential IT learning tools, enabling them to engage with the digital world and pursue further education and career opportunities.

What Difference Was Made – Impact

This year we looked into a new measure to help us ensure our programmes are helping schools to deliver IT education. A key measure of progress in IT education in Malawi is the rising number of qualified computer science teachers.

The Ministry of Education recently published the [2024 Malawi Education Statistics Report](#) in which it reported that a total of 251 teachers have been trained in Computer Science, and are accordingly certified by the Ministry to teach Computer Studies, a 13% increase from last year. This confirms that our work is moving in step with the Government of Malawi's plans and there are now more teachers who are well prepared to make the most of the opportunities provided by our computer labs. Indeed the number of computer labs across Malawi's secondary schools at the time of the [2024 Malawi Education Statistics Report](#) had reached 301, reflecting a 11% increase compared to last year. We have provided equipment to 95% of these schools.

Furthermore, we've seen enrolment for the Malawi School Certificate of Education (MSCE) examinations in Computer Studies at secondary schools continue to increase along with the new schools we're supporting. In the last year alone the number of students enrolling has increased by 22%. This enrolment has seen a similar increase in the number of students graduating with digital skills. For example, Malombe Day Secondary School was able to start delivering Computer Studies as a subject for MSCE in 2023 thanks to the IT equipment we provided. Subsequently, the school has seen a significant 42% of students (43 boys and 37 girls) enrolling to do Computer Studies at MSCE. Most importantly there was an immediate impact on students' performance. The highest achiever at MSCE scored 17 points in 2024 compared with 30 points in 2023 (The Malawi School Certificate of Education (MSCE) has 9 grades for each subject, with 1 being the highest and 9 the lowest and so the top score that a student can receive on their MSCE is 6 points), demonstrating how these computers are enabling students to rapidly learn and use digital skills.

“These computers have not only enhanced students’ knowledge but have also aligned with the government’s initiative to integrate technology into education.

This is a game-changer for rural schools like ours.”

Mr Grief Chunga, Deputy Headteacher

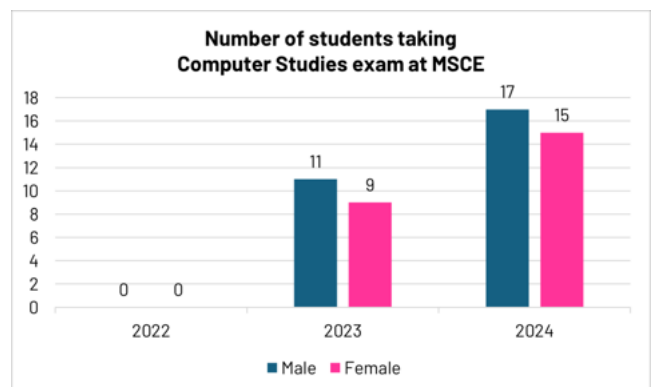


*Malombe Day Secondary School,
Mangochi District, Malawi*

Similarly, in 2023 Lakeview Secondary School embarked on a journey to enhance digital learning with an acquisition of 92 computers. This has resulted in a significant increase in the number of students enrolled to study Computer Studies at MSCE (currently 63%). The school has also overcome security concerns to allow students and teachers to use the computers out of hours which has been instrumental in cultivating interest and active participation.



Lakeview Secondary School, Ntcheu District, Malawi



Lastly, our work has continued to increase the number of computer labs in schools across Malawi. The number of computer labs across Malawi’s secondary schools at the time of the [2024 Malawi Education Statistics Report](#) had reached 301, reflecting a 11% increase compared to last year. This steady expansion demonstrates a national focus on digital education infrastructure that we are proud to be a significant part of, having provided equipment to 95% of these schools.

As we look to the future, we remain committed to expanding our reach, advancing digital education, and continuing to foster a more sustainable, socially responsible world.

Our projects

Empowering Education, Advancing Equality, And Promoting Sustainability

In 2024, The Turing Trust continued its commitment to promoting digital education, enhancing environmental sustainability, and driving social impact. Our initiatives focused on creating equal access to technology in under-resourced regions, fostering an inclusive environment, and supporting communities worldwide. With a strong emphasis on data-driven insights, our programs have demonstrated measurable progress in both educational outcomes and environmental impact.

Malawi

Expanding Access to Quality Digital Education

In 2024, The Turing Trust focused on scaling our educational technology efforts across Malawi, a country where digital literacy is crucial for future economic and social development. Our team, supported by our well-established partnership with [Computers for Enhanced Education \(CEE\)](#), has achieved significant milestones in building an inclusive, sustainable and technologically enabled education system.

The data gathered from our surveys and monitoring activities will continue to guide our work, ensuring we maintain an evidence-based approach that is responsive to the needs of the communities we serve.

In terms of financial sustainability, our partnership with CEE generated an income of 159,175,502 MWK (approximately £73,380 GBP) in 2024, underscoring the self-sufficiency of our joint initiative and giving us confidence that our service is in demand in Malawian schools and will be able to sustain this digital progress long into the future.

The [map](#) on the next page shows the location of the 287 secondary schools in Malawi that we have supported with computer laboratories by the end of 2024.

2024 Highlights



4,873 PCs sent to Malawi. These computers will continue to empower students and educators, ensuring they have access to essential tools for learning.



142 new computer labs installed. These labs have provided essential digital learning opportunities to tens of thousands of students across Malawi.



333 teachers trained through **144** training sessions. We equipped educators with the necessary skills to integrate technology into their teaching practices effectively.



Monitoring and Evaluation. We conducted extensive surveys across **89** schools, gathering insights from including **84** teachers and **23** headteachers. These data points were essential for measuring the impact of our programs and informing our future plans.








490 computers repaired or replaced. This ensures that our schools have functional up-to-date technology, reinforcing our commitment to long-term change in Malawi.

Schools with Turing Trust Computers



The map links to an [interactive GoogleMap](#) that gives the names of each school, university and organisation that have been supported by The Turing Trust. The map also gives access to photos of many of the computer labs installed at these schools.

Key	
CEE (Computers for Enhanced Education) Office	
Primary School	
Secondary School	
University	
Other organisation	

Monitoring and Evaluation

In 2024, we continued with our monitoring efforts to ensure our programme was making the impacts we are striving for. This year we monitored 103 schools that included interviews with 84 teachers, 23 headteachers and 18 students. Positive responses from headteachers, teachers and students emphasised the computers' impact on teaching and learning.

This data helped us learn more about some significant progress that has been made in Malawi recently. For example, we've seen enrolment for the Malawi School Certificate of Education (MSCE) examinations in Computer Studies at secondary schools continue to increase along with the new schools we're supporting. In the last year alone the number of students enrolling has increased by 22%.

Furthermore, we have confidence in the soft skills support we are also providing along with IT hardware as the schools taking part in our programme have far surpassed this national average. The examples below show how access to practical IT resources, used alongside textbooks rather than relying solely on books, leads to greater engagement and increased enrolment in computer studies.



*Nyungwe Girls Catholic Secondary School,
Chiradzulu District, Malawi*

Since receiving 42 laptops Nyungwe Girls Catholic Secondary School has seen a surge in computer studies enrolment. Currently, 26% of students (132 girls) - are enrolled in Computer Studies, more than double the national average. Additionally, 15 out of 20 teachers are benefiting from bi-weekly IT training sessions, ensuring the programme's long-term sustainability and impact.

Kafukule Community Day Secondary School, in Kasungu district, received 40 computers thanks to the leadership of Mr. Daniel Saka, who introduced our programme from his previous post at Nkhotakota Secondary School. Alongside the dedication of Mr. Simbeye, the Computer Studies teacher, enrolment has exceeded national levels with 33% of boys and 52% of girls at the school studying Computer Studies.



*Kafukule Community Day Secondary School,
Kasungu District, Malawi*

Lastly, and most importantly, we have ensured we captured the perspectives of some of the students who have been able to learn vital digital skills through our programme.



“Ever since primary school, I wanted to learn more about computers. The DigiLearn programme has made this possible. I have gained skills in Microsoft Word, Excel, PowerPoint, design, and Publisher. The practical sessions have significantly improved my skills as I used to struggle with the subject, but my highest score is now 78%, and this progress motivates me to continue studying ICT for my MSCE.”

**Sarah Buya, Form 3 student
Bwaila Secondary School**

“The project is good as it will help me achieve my goals, as I intend to become a computer programmer.”

**Joanika Damison, Form 2 student
Machinga Secondary School**



“I’m excited to finally gain computer skills and deepen my knowledge in technology.”

**Tapiwa Chirwa, Form 4 student
Chisala Community Day Secondary School**

“I always wanted to learn about computers but had no access in my Community Day Secondary School. Thanks to my excellent JCE results, I joined Bwaila Secondary School, where I began learning ICT. Though I struggled at first, I persevered. By second term, I scored 60%, and I’m now confident I will pass my MSCE. I plan to continue improving my skills and pursue a future in ICT .”

**Prayer Shem, Form 3 student
Bwaila Secondary School**



UK Operations

In the UK, our work focused on enhancing digital equity, supporting vulnerable communities, and expanding opportunities for employability.

Computer Collection and Refurbishment

We received a record amount of donated ICT equipment with 13,916 PCs from a wide range of organisations large and small, as well as from individual households.

In particular, we received substantial donations from key contributors, including Hodge Bank, McCann Central, Skyscanner, First Sentier Investors, National Records of Scotland, N-Able, Glasgow City Council, Skills Development Scotland, Govia Thameslink Railway, Inizio, Emeria, Broadstone, Chorus Intelligence, Frontier Economics, Said Business School – University of Oxford.

Corporate Partners and Fundraising

We were delighted to continue our long-standing relationships with Upper Story, Amplify, Ultimate Finance, Arcturus Publishing and Zoopla, along with grants from Baillie Gifford, The Akamai Foundation, The Night Sky Foundation, Blackrock, Midlothian Council, The Bellinger-Donnay Foundation, The Coles-Medlock Foundation and The Hodge Foundation that were instrumental to our achievements this year, as well as setting up more work in the coming year.

Furthermore, we've received significant pro-bono support from Sopro, Boss Digital and exceptional™ who have all continued to support us in a variety of ways, helping us continually improve our digital marketing efforts. Similarly, Blancco have continued to support us to refurbish donated devices at speed and scale, with their compliant, automated way of permanently sanitising data from devices. Lastly, Arnold Clark and Ceva Logistics have made it possible for us to collect thousands more computers thanks to their support.

Volunteering

The dedication of 481 volunteers who collectively contributed over 10,500 hours greatly impacted our operations, making it possible for us to process and refurbish all of the IT equipment donated this year.

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Andrew L, Cameron, Gareth, Graham D, Ian, Jim, Kyle, Maris, Michael, Norman, River, Paul, James, Graeme, Stuart, Scott, Russell, Graham H, Mike and Nicki.

Our ongoing relationship with the Department for Work and Pensions has enabled us to improve our trainee programme. The DWP has continued to recommend us to interested candidates, enabling us to support our local community through training and the provision of employable skills.

Volunteering (2)

This year some of our trainees have included the long-term unemployed, vulnerable adults, those experiencing homelessness, individuals who have suffered serious illness, refugees and asylum seekers, those who have a mental or physical disability and military veterans. Our training this year was not entirely IT focused and included softer skills such as communication, building professional networks, teamwork, problem solving, the ability to work under pressure and time management. All this skill-building comes together to increase our UK trainees' employability.

One of our favourite volunteer stories from 2024 came from James. James came to The Turing Trust with a background in audio engineering but a desire to break into the IT field. He recognised the need for a more direct path toward his career aspirations. He found himself drawn to The Turing Trust's mission and decided to volunteer.



James had an educational background in the IT field but lacked hands-on work experience. One of the key highlights of James's volunteer experience was the diverse range of tasks he undertook, from handling hardware to troubleshooting software issues. His dedication and hard work didn't go unnoticed, and it played a pivotal role in shaping his future career trajectory.

"I enjoyed working for a charity. Being able to help by moving IT equipment over to developing countries to support their future was a very rewarding task."

Fast forward to today, James has landed a job as a first and second-line support engineer for network administration at [Speech Graphics](#), an award-winning audio-driven facial animation company based in Edinburgh. Reflecting on his journey, James acknowledges that some of his success in the interview process for his new role can be attributed to The Turing Trust. He emphasises the invaluable experience gained from working with a wide range of equipment and solving real-world problems. These are skills that have proven essential in his current role.

"My boss mentioned that my progress in the interview process was primarily attributed to my experience at The Turing Trust. He said that I nearly didn't get through the selection process but my involvement with The Turing Trust caught his attention. He mentioned that due to my work there, I advanced to the next stage of the interview process."

James also emphasised the sense of community at The Turing Trust.

"The high point for me was the diversity of experiences offered at The Turing Trust. Whether you're keen on honing technical skills through working on various machines or seeking a welcoming community to connect with, there's something for everyone. It's an open and friendly environment where you can learn and grow, no matter your personality or interests."

Environmental Impact

Our commitment to environmental sustainability was a cornerstone of our operations in 2024. Through our IT reuse program we saved over 13,916 computers from premature disposal, thereby diverting 100 tonnes of electronic waste from landfills.

Environmental Metrics:

- **Carbon Savings:** The equivalent of **2,120 tonnes** of CO₂ was saved, which is the same as planting **4,800 trees** or offsetting the annual carbon footprints of **200 people**.
- **Energy Savings:** The embodied energy saved was also enough to power **500 UK homes** for a year.

Through our operations we have been able to further promote a more sustainable approach to IT equipment by reducing e-waste and associated carbon emissions.

Supporting UK Communities

This year we have been able to significantly expand our impact in the UK thanks to grant funding. This has meant we've supported a wider range of communities and beneficiaries than ever before.

Partnerships with various organisations have facilitated the provision of computers, phones, tablets and other educational IT equipment to schools, charities, and support groups ranging from: Ambitions Academy Trust, Brookfields Primary School, Conway Primary School, Crisis UK, Cyrenians, East Lothian Council, Enable Scotland, Simon Community Scotland, Generation UK, Jenner Park Primary School, Migrant Help and The City of Edinburgh Council.

Our DigiUK project has made significant strides towards its mission of tackling digital exclusion by supplying crucial IT devices to disadvantaged young people in the UK, with a particular focus on Scotland.

Closing the Gap with DigiUK | Greig's Story

Greig was supported by Simon Community Scotland and received a Chromebook through our DigiUK programme. After completing a three-month digital course, Greig now uses the laptop to further explore his passions for art and music, as well as improve his digital skills. "It's opened new doors for me," says Greig, now more confident in his personal and professional development.



Supporting UK Communities (2)

Empowering the Next Generation with Enable Scotland

Enable Scotland received 32 laptops, which have been pivotal for young jobseekers with learning disabilities. Ross Cowe, Employment Coordinator, highlighted how the devices have boosted confidence and helped participants like Caitlin, a single mother pursuing a college education, and a school leaver with dyslexia, to access education and employment opportunities.



“I am already seeing the difference in confidence, attitude and commitment from the young people I work with since getting them the laptops, and they are absolutely buzzing to be able to use them to their full potential to help them drive their learning and careers forward .”

Ross Cowe, Employment Coordinator at Enable

Breaking Barriers to Employment with Generation UK

Generation UK received 40 laptops to support their career-launching bootcamps. The devices have been crucial for learners like Adekayode, who used the laptop to access course materials and improve his skills, and Halima, aspiring to become an IT technician. “This laptop has helped me stay committed to my course and work towards my career,” said Halima, grateful for the opportunity.



Global Outreach

The Turing Trust has expanded its reach to deliver impactful digital education across numerous countries beyond Malawi this year, empowering communities through access to technology and training.

We have collaborated with partners in Kenya, Nepal, Sri Lanka, Colombia, Uganda and beyond, transforming digital education opportunities in these regions. With the support of several organisations, ranging from educational institutions to charitable foundations, we have been able to bridge the digital divide and inspire innovation. Some of their wonderful updates are below.

Sierra Leone: Powering Education Through Technology

Since 2023, we've partnered with [SaveThe Needy](#) to deliver 228 devices to schools and nonprofits in Sierra Leone, introducing computer studies to eight schools and empowering hundreds of students. Among the beneficiaries, Aion Health's EmpowerHER with Tech initiative equipped 50 women with essential digital and entrepreneurial skills, advancing gender equality and economic growth.



Nepal: Bringing technology to rural communities in Nepal

Through our partnership with [Q-Learning Nepal](#), we've delivered 30 laptops to remote villages, empowering students with the tools to pursue coding, IT and higher education. These donations have transformed education opportunities in Hangdewa and beyond, where students are now accessing critical resources to shape their futures.

"The pleasure that these young people are deriving from being able to join in on technology is huge."

Lesley Warburton, Founder of Q-learning Nepal

Global Outreach (2)

Colombia: Reducing the Rural Education Gap

In rural Colombia, our donation of 97 devices to the [Fundación para la Equidad Educativa](#) is revolutionizing education. The Scratch Digital Adventures programme teaches programming and computational thinking to children who previously shared one device among several classmates. With individual access to technology, these students are building skills that will shape their futures.

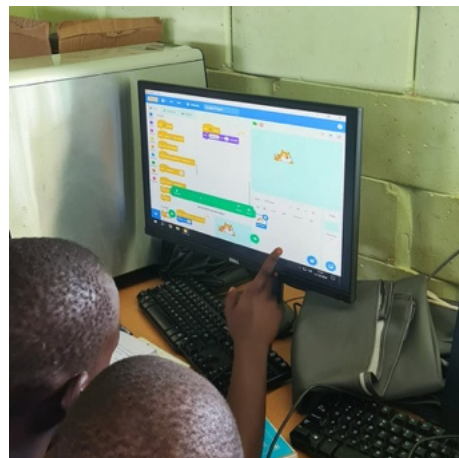


"Thanks to these resources, children can now explore computer tools individually, advancing at their own pace."

Team at Fundación para la Equidad Educativa

Kenya: New Hope in Kibera and Beyond

In partnership with [Habitat for Humanity Kenya](#), building on our projects in 2023, we more recently in 2024 equipped the New Hope School in the Kibera with 20 computers, helping bridge the digital divide for 700 students. Since its founding in 2004, New Hope has been a transformative force, providing life-changing opportunities through education.



"The success stories coming from New Hope School highlight the profound impact that dedicated educators and a supportive community can have in transforming lives."

Festus Muendo, Headteacher at New Hope Academy, Kibera

Global Outreach (3)

Uganda: Empowering Young Mothers with Zorudena, Uganda

Through our donation of six laptops, Zorudena Uganda's IT for Young Mothers project is transforming lives by providing young mothers with access to digital tools and skills. From digital literacy workshops to an Online Learning Hub, the initiative equips participants to balance education, childcare and employment more effectively. As part of the programme, mentorship and virtual support groups foster connections and professional growth, creating brighter futures for these women.



Ukraine : A Purposeful Partnership: Supporting Ukrainian Students with Reusing IT

Amid the ongoing conflict, 40% of Ukrainian students rely on online or hybrid learning. Partnering with [Reusing IT](#), we've helped distribute over 2,000 refurbished computers to primary and secondary schools in Kyiv, ensuring students gain access to essential technology. This collaboration supports education and fosters digital skills, creating brighter futures despite challenging circumstances.



Nigeria: Supporting Hope in Haringey

We partnered with Hope in Haringey to support their [Haringey African Schools Partnership \(HASP\) project](#), which aims to foster collaboration and skill development between students in Haringey and schools in Africa. Through this partnership, we donated six computers to support an IT lab at Okrika National School in Nigeria, benefiting 200 students. Additionally, we provided devices to partner schools in Ghana and Sierra Leone, helping to bridge the technological gap and enhance educational opportunities for students across these countries.

Global Outreach (4)

Sri Lanka : Developing Young Minds with the Sylvia Lanka Foundation

The [Sylvia Lanka Foundation](#) is empowering disadvantaged communities in Sri Lanka by improving access to education, healthcare, food, and shelter. Through their partnership with dp coding school and local government offices, they launched the Sylvia Village – DP Coding Education project to bridge the digital divide. Our donation of laptops has enhanced their program, allowing students to develop coding skills, access educational resources, and prepare for future careers in STEM fields.



“The provision of IT equipment has greatly enhanced our programme, providing children with access to educational resources and hands-on experience with technology, thus preparing them for future opportunities .”

Manjula Wickramaarachchi, Sylvia Lanka Foundation.

Kenya: Closing the Digital Divide with The Thika Alumni Trust

We've been working alongside [The Thika Alumni Trust](#) (TTAT), a charity dedicated to transforming education in Africa through technology, to deliver essential digital resources to schools across Kenya. Through this partnership, we've helped The Thika Alumni Trust install over 2,500 computers in 40 e-learning centres, benefitting 40,000 students. Our donation of 400 computers enabled the team to accomplish this mammoth task, supporting students and educators with digital tools and training.



“TTAT strives to provide underprivileged communities and schools in Kenya with access to modern IT equipment, helping to narrow the digital divide. This would not be possible without the help of partners like The Turing Trust. ”

Harpal Punia, Chairperson at The Thika Alumni Trust.

2025 Aims and Objectives

In 2024, The Turing Trust reinforced its position as a leader in promoting equality, inclusivity, environmental sustainability and data-driven impact. We are proud of the progress we have made, but we know that there is still much work to be done. With the support of our partners, volunteers and donors, we will continue our mission to create a more digitally inclusive world, empower educators and transform the lives of students globally.

We are excited to build on the successes of 2024 and look forward to scaling our impact in the years ahead. Together, we are creating a more inclusive and sustainable future for all.

In the coming year we plan to work towards our two key aims and associated objectives outlined below. For our first aim this work will predominantly focus on our Malawian programme, where we will continue to scale up our operations. With offices now operating in 3 major cities we can support schools across the whole country. We will also continue to support beneficiaries in the UK and beyond where opportunities allow. There will be a multitude of supporting activities to achieve this, largely similar to those completed in 2024.

Trustees Outlook

The trustees have a positive outlook on the future direction of the charity with the past year's growth showing great potential for the coming year. The continuing growth shown last year has helped to influence their decision making and strategy, allowing for activities to continue scaling up so we can provide more opportunities for IT education to those who need it most.

Aim 1

Continue to install computers in African classrooms in a sustainable manner that supports a holistic learning approach. (Sustainable Development Goal 4 - Quality Education).

- A)** To provide teachers with the training and resources they need to maximise the impact of digital classrooms.
- B)** To improve our monitoring, evaluation and learning efforts to provide detailed information so we can continually improve our impact.

Aim 2

Build our UK operations to enhance our volunteering programme and increase our ability to process donations efficiently. (Sustainable Development Goal 17 - Partnership For The Goals).

- A)** To provide high quality refurbished IT products at our workshop.
- B)** To support IT refurbishment training and volunteering activities in Edinburgh.



Our Partners



The Scottish Government
Riaghaltas na h-Alba



Foreign, Commonwealth
& Development Office



Baillie Gifford™



Night Sky
FOUNDATION



ZOOPLA



ARCTURUS
PUBLISHING



Midlothian





Our Partners (2)





Our Technology Donors



Our Technology Donors (2)



National
Records of
Scotland



McCANN



BGF



Trustee Report

Structure, Governance and Management

Names of the Charity Trustees on date of approval of the Annual Report

J. Dermot Turing (Founder)
Lumbani Mwafulirwa
Lilian Ndirangu
Bernie Hollywood
Lillian Owiti
Stella Muthuri (appointed 11th March, 2024)

Names of all other Charity Trustees during the period, if any (for example who resigned part way through the financial period): Anne Wacera Wambugu resigned on 11th March, 2024.

Constitution

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission on the 15th April 2014 (1156687).

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on the 19th November 2015 (SC046150).

The Turing Trust is registered as a Charitable Incorporated Organisation with Companies House (Company number CE000932).

There have been no key constitutional changes made over the last year.

Governance

The Turing Trust is overseen by the above board of six trustees and eight advisors (below) who met in person or virtually as a whole group four times in 2024 with numerous smaller meetings amongst available members. Trustees are responsible for the strategic direction of the charity, for providing financial oversight and for ensuring that the organisation is well governed and operates in line with charitable objectives. Trustees come from a variety of professional backgrounds relevant to the work of the charity. A schedule of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive Officer.

The Turing Trust is governed by our policies which are available on our [website](#).

Trustee recruitment, induction and training

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees give regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees work towards the charity's aims and objectives and serve within the constituted guidelines.



Structure, Governance and Management (2)

Trustees, if not already aware, learn the principles and practice of the charity and company regulation at the outset of their appointment using training provided by [Scope](#), [OSCR](#) and the [Charity Commission](#).

In 2024 no trustees received any remuneration and trustee expenses were paid totalling £462.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Pay and Remuneration of Key Personnel

Senior Management staff are remunerated in line with industry norms, or awarded as a result of any additional training, qualifications, responsibility and exceptional performance, where agreed by independent trustees. Otherwise, increments are in line with annual cost of living increases across all pay scales.

Advisory board

Evelyn Toma
Rob Dobson
Henry Mphwanthe
Brian Ferguson
Andrew Clark
Nicola Turing
John Turing
Sam Oliver

Chief Executive Officer (CEO)

James Turing is the CEO of The Turing Trust.

Other key Management Personnel are listed on our website here: <https://turingtrust.co.uk/about-us/meet-the-team/>

Bankers: Santander, 31 Hanover Street, Edinburgh, EH2 2EB

Auditors: Millet Accountants Ltd., Beyond Aldgate Tower, 2 Leman Street, London E1 8FA

Charity Details and Contact Information:

Charity Name: The Turing Trust

Registered Charity Number in Scotland: SC046150

Registered Charity Number in England and Wales: 1156687

Company Number: CE000932

Charity principal address (Scotland): Unit 7C, Pentland Industrial Estate, Loanhead, EH20 9QH

Structure, Governance and Management (3)

Charity Details and Contact Information (Continued):

Charity principal address (England): TT 388/17 Southwark Park Road, London, SE16 2ET

Phone: 0131 564 0062 / 07554 121219

Email: info@turingtrust.co.uk Website: <https://turingtrust.co.uk/>

Twitter: TuringTrust

Facebook: TuringTrust

LinkedIn: Turing Trust

Responsibilities of Trustees

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year, which show a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the applicable Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operational existence.

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 Charities Act 2011 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The Trustees are responsible for maintaining the integrity of the charity and its financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to auditors

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and each Trustee has taken all steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Financial Report

The Turing Trust is a UK-based charity that works with our international partners to build their capacity as social enterprises able to deliver our charitable objectives. In the UK we have several avenues for generating revenue, including charitable fundraising, grants from institutional donors, private and corporate donations and the sale of donated high-specification computers where appropriate. The Turing Trust places great emphasis on transparency and robust financial stewardship.

The Turing Trust has continued its strong performance in 2024 with a total income of £649,498 (2023: £963,338) of which £484,865 (2023: £831,607) was cash and £164,633 (2023: £131,731) comprised donated goods, services and facilities. Total expenditure was £662,800 (2023: £745,729) of which £496,059 (2023: £614,732) was cash, £76,505 (2023: £68,501) was the nominal cost of donated goods distributed and £90,236 (2023: £62,496) was the value of donated facilities and services.

Total funds of £1,003,169 (2023: £1,016,471) have been carried forward to 2025. Figures in this review are taken from our full accounts approved on 17th May, 2025 and which include the auditors' report. If any further details are required, please refer to the full accounts which are published at the end of this annual report.

Our income from individual and corporate donations remains stable and we were delighted to be awarded a further £80,000 from Baillie Gifford which has supported our DigiLearn project and grants of £60,000 from the Hodge Foundation and £15,000 from the Coles-Medlock Foundation to support our projects in Malawi. We have also received significant support from the Night

Sky Foundation and Upper Story for our Malawi projects whilst grants from Midlothian Council, the Akamai Foundation and the Bellinger Donnay Charitable Trust have enabled us to grow our activity within the UK. We continued to participate in the Long Term Unemployed Programme offered by Midlothian Council. These placements continue to increase the capacity for our Edinburgh operations to process donated equipment for use in Malawi, other countries and within the UK.

Donations of IT equipment, valued at what is deemed to be the most economical replacement cost, have risen from £69,235 in 2023 to £74,397. We also continue to benefit from various donations of services and facilities in kind.

Our trading income in 2024 decreased significantly as The Turing Trust now outsources our trading activity to Turing IT Ltd and receives 100% of the net distributable profits as a donation in return. This transfer of trading activity is reflected in income of £17,529 from trading in 2024 compared to £206,738 in 2023. Our current trading income represents the recharge from Turing IT for rent of space and service costs.

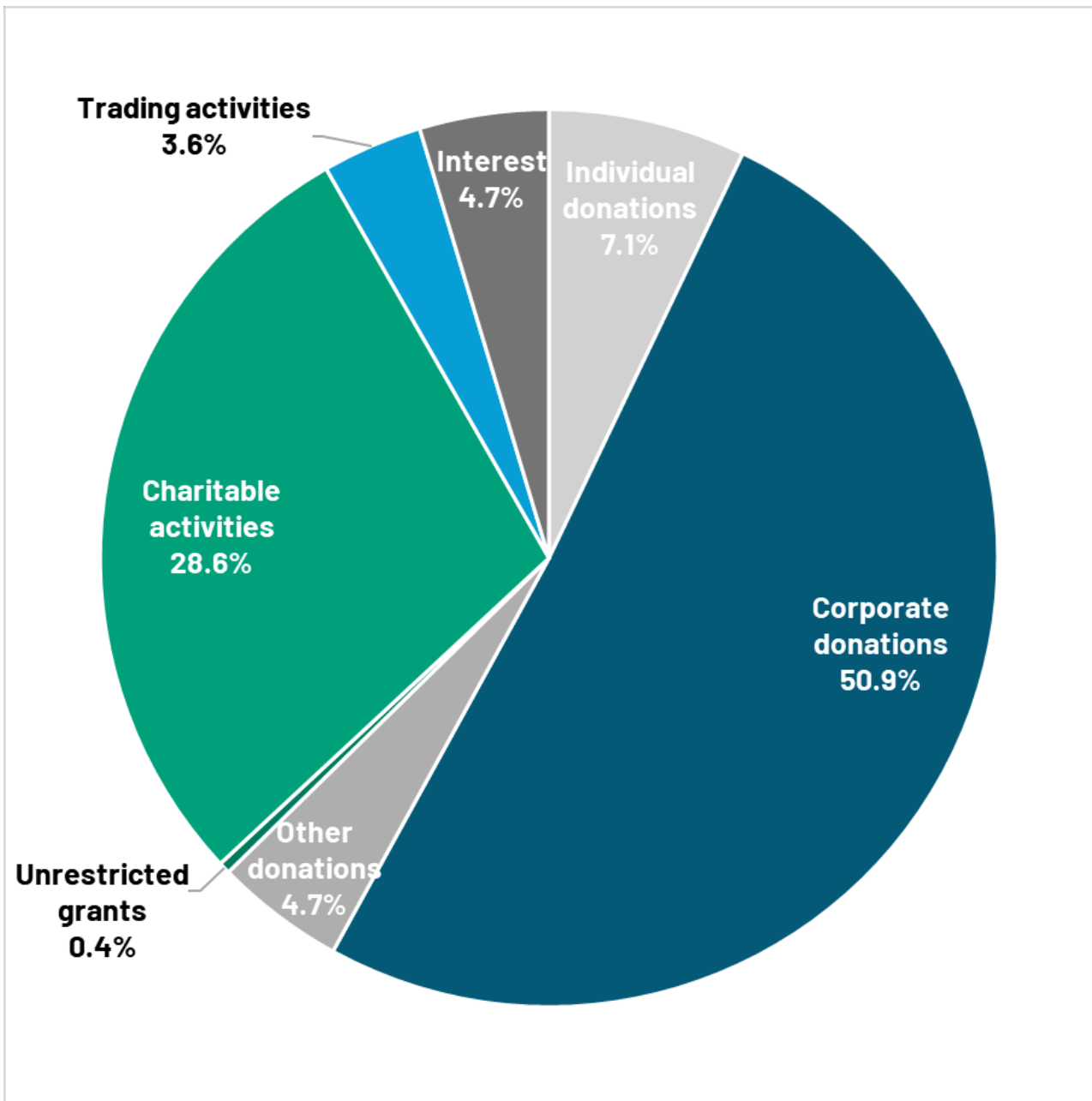
Our expenditure in 2024 (£662,800) has decreased compared to 2023 (£745,729). This reflects the transfer of all trading activity and associated expenditure to Turing IT Ltd. Our expenditure on charitable activities in 2024 (£647,574) is comparable to that in 2023 (£633,611). This reflects three 40ft containers shipped to Malawi, one container shipped to Kenya and 2 pallets of IT equipment shipped to Sierra Leone. We continue to support the expansion of our team in Malawi with offices in Mzuzu, Lilongwe and Blantyre which allow us to support schools across the whole of Malawi.

Financial Report (2)

Staffing costs are our most significant item of expenditure, representing 49% of our overall costs. However, without this valuable resource and our brilliant volunteers, we would be unable to deliver our day to day operations and projects to continue to maximise our impact in the UK, Malawi and gradually further afield.

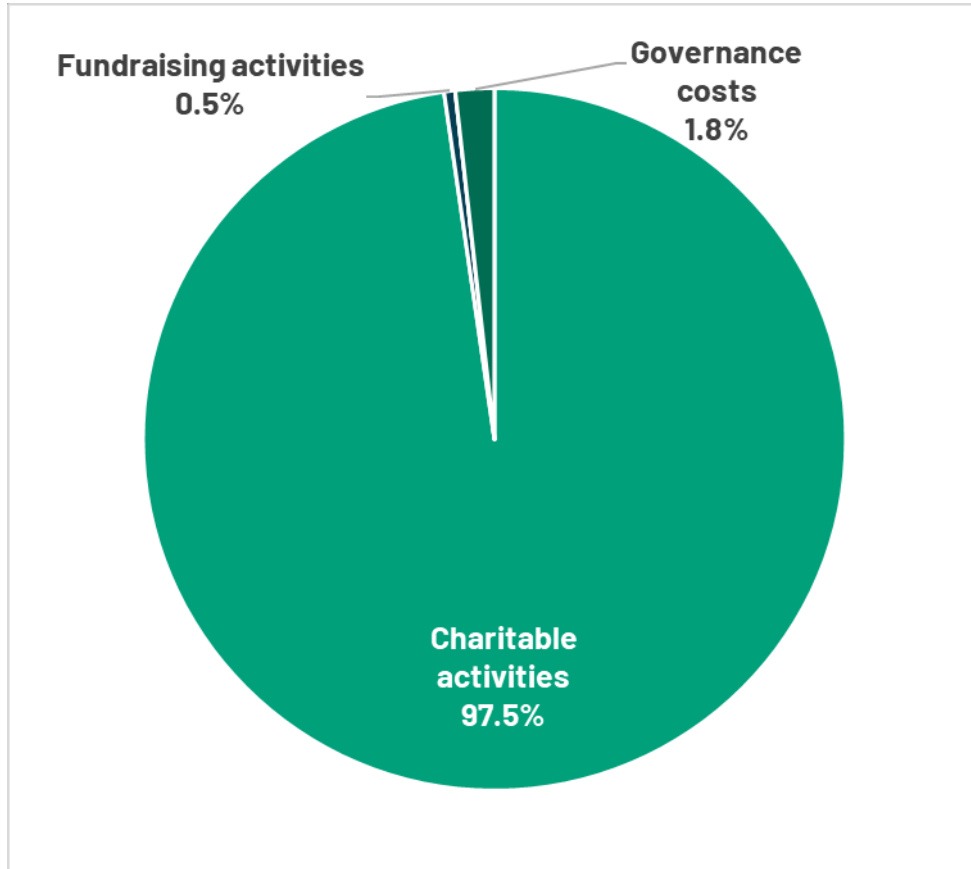
Our governance costs remain low at 2% of our total expenditure and principally reflect the cost of audit and outsourced accountancy support.

Sources of cash funds



Financial Report (3)

Expenditure



Our balance sheet remains very stable with total funds carried forward of £1,003,169 (2023: £1,016,471). Our cash funds (excluding the £35,672 liability remaining for the Energy Savings Trust loan at the end of 2024 and the loan of £164,000 from JD & NJ Turing for the purchase of our Pentland premises) have decreased from £535,721 in 2023 to £453,635.

The trustees of The Turing Trust have reviewed its reserves policy in 2024 and consider that one month of working capital (approximately £50-£100k) is sufficient free reserves to manage the day-to-day operations of the Trust and in the unlikely event of the need to wind down the charity, cover any necessary costs. The free reserves at the end of 2024 were £71,160 which ensured that the policy was met.

The Turing Trust designated fund, the Schools' Future Fund, supports our long-term responsibilities for beneficiary schools. This is set at a minimum of four months' operating costs in the UK and six months' operating costs in Malawi, to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. In 2024 there was £753,000 in the Schools' Future Fund.

Financial Report (4)

Over the financial year 2024, The Turing Trust showed a small net outflow of funds of £13,302. However, this was primarily due to timing of restricted grant funds received in 2023 and the subsequent expenditure related to those funds incurred in 2024. The net outflow on restricted funds in 2024 was £15,279 and is attributed to this timing difference. However, the Trustees are pleased to note that unrestricted activities returned a small surplus of £1,977 (2023: £232,292 of which £206,738 was trading income) despite a fall in unrestricted donations. Although overall the result is a small net outflow of funds, the Trustees do not consider this to be significant, and do not have any significant doubts regarding the charity's ability to continue as a going concern. At year end The Turing Trust had net current assets totalling £725,098 (2023: £744,435), receivables of £187,960 and liabilities of £215,527.

Our main partner in Malawi has also increased the income generated by operating as a social enterprise. Through our joint programme, Computers for Enhanced Education generated 159,175,502 MWK (approximately 73,202 GBP) in 2024 compared with 85,988,900 MWK (approximately 60,754 GBP) in 2023. This demonstrates the long-term sustainability of our project in Malawi. These funds are used for our charitable objectives through our programmes in Malawi.

Key Figures

	2022 (restated) £	2023 £	2024 £
Total incoming funds	810,241	963,338	649,498
Total donated goods, services and facilities	94,813	131,731	164,633
Total outgoing resources	620,782	745,729	662,800
Net income	284,272	217,609	(13,302)
Cash in Bank (at year end, excluding any loans)	663,802	535,721	453,635

Financial Report (5)

Risk Management

The Trustees place a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Trustees also place a high priority on minimising the risk to our staff and volunteers and the risk of not being able to deliver our charitable objectives on a sustainable basis. Policies and procedures are in place covering health and safety related matters, safeguarding and operational matters. The risk register is reviewed regularly by the board of trustees, with the highest risks being reviewed quarterly and the full risk register being reviewed annually. The principal risks are identified and mitigation strategies discussed and agreed.

As of December 2024, the Board of Trustees had identified the most significant risks as:

Risk category	Description of risk	Strategy to manage risk
Information technology. Failure of IT security	Potential of a data breach / non-compliance with GDPR, theft from the warehouse or malicious hacking leading to loss of customer data bearing assets.	Processes in place for wiping and checking efficacy on all equipment as well as ensuring physical security. Use of protective software such as OnDMARC to prevent spoofing attacks. Induction and refresher training provided regularly to all.
Fundraising	Potential loss of grant funding or regular cash donations.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Equipment donations	Potential loss of IT donations would impact our ability to deliver our charitable objectives and also to raise funds from the sale of high-spec IT equipment.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Procedural and systems documentation	Potential of organisational procedures not being adequately followed resulting in adverse outcomes.	Policies in place to cover all aspects of work. Staff undergo PVG checks. Volunteers undergo training and agree to our terms. Training on policies delivered regularly to all.

Financial Report (6)

Overall, The Turing Trust has continued to demonstrate a stable financial performance. The charity is in a strong place to continue to expand our work to deliver our charitable objectives in a financially sustainable manner over the long-term.

Approved by the Trustees and signed on their behalf,



J D Turing (Chair)
17th May, 2025



B Hollywood (Trustee)
17th May, 2025

Independent Auditors' Report

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE TURING TRUST FOR THE YEAR ENDED 31 DECEMBER 2024

Opinion

We have audited the financial statements of The Turing Trust (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditors' Report (2)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 29] the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report (3)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that was applicable to the charity. We determined that the most significant laws and regulations which are directly relevant to specific assertions in the financial statements are those related to the reporting in the United Kingdom.

We understood how the company is complying with those legal and regulatory frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborate our enquiries through discussion with the director. There were no legal matters detected through our audit procedure.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by meeting with management to understand where it is considered there was a susceptibility of fraud. We also considered potential fraud drivers: including financial and other pressures, opportunity, and personal or corporate motivations. We considered the programmes and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls. Where the risk was considered higher, we performed audit procedures to address each identified fraud risk. These procedures included reviewing large and unusual bank transactions; collaborating information provided by management; and testing large samples of transactions.

Our audit procedures were designed to respond to risk of material misstatement in the financial statements recognizing that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

Independent Auditors' Report (4)

A further description of our responsibilities is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Millet

[Andrew Millet \(May 17, 2025 13:40 GMT+1\)](#)

Millet Accountants Ltd
Statutory Auditor

Beyond Aldgate Tower
2 Lemn Street
Aldgate
London E1 8FA

17/05/25

Millet Accountants Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

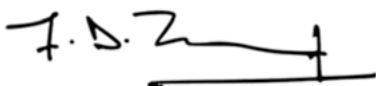
Accounts: Statement of Financial Activities as at 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		141,296	162,555	303,851	342,158
Grants		2,000	0	2,000	0
Donated goods		74,397	0	74,397	69,235
Donated services		90,236	0	90,236	34,190
Donated facilities		0	0	0	28,306
Charitable activities					
Grants		0	137,914	137,914	264,563
Other income derived from charitable activities		997	0	997	2,769
Trading activities					
Sale of donated goods		25	0	25	178,070
Other trading activities		17,504	0	17,504	28,668
Investment income (interest on bank deposits)		22,574	0	22,574	15,379
Total income	4,5	349,029	300,469	649,498	963,338
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		2,205	1,187	3,392	7,257
Costs incurred in the sale of donated goods		0	0	0	92,736
Expenditure on charitable activities					
Donated goods distributed		74,003	38,608	112,611	139,370
Payments relating directly to charitable activities		259,009	275,953	534,962	494,241
Governance costs		11,835	0	11,835	12,125
Total expenditure	7	347,052	315,748	662,800	745,729
Net income / (expenditure) and net movement in funds for the year		1,977	(15,279)	(13,302)	217,609
Reconciliation of funds	19				
Total funds brought forward		822,183	194,288	1,016,471	798,862
Transfers to / (from) funds		0	0	0	0
Total funds carried forward		824,160	179,009	1,003,169	1,016,471

Accounts: Balance Sheet as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets (NBV)			
Tangible assets	11	369,007	371,708
Investments		0	0
Total fixed assets		369,007	371,708
Current assets			
Stock	14	8,422	10,530
Debtors	15	187,960	112,238
Cash in bank and in hand	13	653,307	744,129
Total current assets		849,689	866,897
Liabilities			
Creditors: falling due within one year	16	124,591	122,462
Total assets less current liabilities		1,094,105	1,116,143
Creditors: falling due after more than one year	16	90,936	99,672
Net assets		1,003,169	1,016,471
The funds of the charity	19		
General funds		71,160	60,183
Designated funds		753,000	762,000
Restricted funds		179,009	194,288
Total charity funds		1,003,169	1,016,471

Approved by the Trustees and signed on their behalf by:



JD Turing (Chair)

Date: 17th May, 2025



B Hollywood (Trustee)

Date: 17th May, 2025

Accounts: Statement of Cashflows as at 31 December 2024

	2024	2023
	£	£
Cash provided by (used in) operating activities	(104,660)	224,200
Cash flows from investing activities		
Bank interest	22,574	15,379
Purchase of tangible fixed assets	0	(367,660)
Cash provided by / (used in) investing activities	22,574	(352,281)
Cash flows from financing activities		
Loan finance	0	164,000
Repayment of borrowing	(8,736)	(8,736)
Cash provided by (used in) financing activities	(8,736)	155,264
Increase (decrease) in cash and cash equivalents in the year	(90,822)	27,183
Cash and cash equivalents at the beginning of the year	744,129	716,946
Total cash and cash equivalents at the end of the year	653,307	744,129

Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2024

	2024	2023
	£	£
Net income / expenditure (as per Statement of Financial Activities) Includes interest	(13,302)	217,609
Add back in depreciation charge	2,701	2,797
Add back investment income	(22,574)	(15,379)
Decrease (increase) in stock	2,108	(734)
Decrease (increase) in debtors	(75,722)	93,875
Increase (decrease) in creditors	2,129	(73,968)
Net cash provided by / (used in) operating activities	(104,660)	224,200

Analysis of Changes in Net Debt as at 31 December 2024

	At start of year	Cashflows	Non cash changes	At end of year
Cash	744,129	(90,822)	0	653,307
Loans falling due within one year	(108,736)	0	0	(108,736)
Loans falling due after more than one year	(99,672)	8,736	0	(90,936)
Net cash	535,721	(82,086)	0	453,635

Accounts: Statement of Financial Activities as at 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022 RESTATED
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		237,941	104,217	342,158	208,391
Unrestricted grants		0	0	0	16,800
Donated goods		69,235	0	69,235	31,689
Donated services		34,190	0	34,190	14,375
Donated facilities		28,306	0	28,306	48,749
Charitable activities					
Restricted grants		0	264,563	264,563	166,943
Other income derived from charitable activities		2,769	0	2,769	9,540
Trading activities					
Sale of donated goods		178,070	0	178,070	396,824
Other trading activities		28,668	0	28,668	9,440
Investment income (interest on bank deposits)		15,379	0	15,379	2,303
Total income	4,5	594,558	368,780	963,338	905,054
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		6,714	543	7,257	12,346
Costs incurred in the sale of donated goods		92,736	0	92,736	182,038
Expenditure on charitable activities					
Donated goods distributed		87,086	52,284	139,370	116,754
Payments relating directly to charitable activities		163,605	330,636	494,241	298,840
Obsolete stock recycled during the year		0	0	0	0
Governance costs		12,125	0	12,125	10,805
Total expenditure	7	362,266	383,463	745,729	620,782
Net income / (expenditure) and net movement in funds for the year		232,292	(14,683)	217,609	284,272
Reconciliation of funds	19				
Total funds brought forward		589,891	208,971	798,862	514,590
Transfers to / (from) funds		0	0	0	0
Total funds carried forward		822,183	194,288	1,016,471	798,862

Accounts: Notes to the Accounts

The Turing Trust is registered with the Office of the Scottish Charity Regulator (OSCR) SC046150 and with the Charity Commission of England and Wales 1156687. CIO registration number is CE000932.

1. Accounting Policy

a. Basis of Preparation

The Turing Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention, except for donated goods which are included at fair value.

The presentation currency and functional currency is Great British Pounds.

Preparation of the accounts follows the guidance from the Office of the Scottish Charity Regulator (OSCR) and the Charity Commission of England and Wales.

The accounts (financial statements) have been prepared in accordance with the following:

- 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 in October 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- Charities Act 2011 (as amended)
- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006

The accounts have been prepared to give a “true and fair view”.

b. Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about The Turing Trust’s ability to continue as a going concern. Further details are given in note 7.

c. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. The reserves fund is a designated fund derived from the unrestricted funds of the charity. Restricted funds are donations or grants which are to be solely used for specific projects. Details of restricted funds are given in note 19.

d. Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Accounts: Notes to the Accounts (2)

i. Grants

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. For grants that are awarded over more than 1 year and payments dependent on reaching project milestones, income is not recognised until the grant money has been received.

ii. Donations

Individual and corporate donations that are made through fundraising platforms are recognised as income at the point the donation to the fundraising platform is made.

iii. Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. Gift Aid receivable, whether the donation is paid directly or via a fundraising platform, is recognised as income at the point at which the gift aid claim is made by The Turing Trust or when a fundraising platform that has claimed gift aid on our behalf transfers the gift aid on a donation to our bank account.

iv. Legacies

The Turing Trust does not receive any incoming resources from legacies.

v. Cryptocurrency donations

Income from cryptocurrency donations is not recognised in the financial statements until they have been converted into GBP (via Coinbase) and paid into our cash account. The valuation of the cryptocurrency donations held in our Coinbase account at the end of the financial year is based on the exchange rates used by Coinbase on that date and given in note 13 to the accounts. Cryptocurrency donations made via The Giving Block are converted into USD at the time of donation and recognised in our financial statements once received in our Wise USD account.

vi. Donated goods

Goods donated via our offices in Pentland are recognised at fair value at the point at which they have been processed and packed ready for international distribution or are distributed to UK recipients. Donated goods are typically distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Goods donated through our partners are recognised in the accounts once they have been processed either as our share of the proceeds of sale less the costs of sale, or for goods designated for distribution to beneficiaries at no cost at fair value (as above). Donated goods that have not yet been processed are not valued until they are ready for distribution (fair value as above).

Goods donated for on-going use by the charity are recognised in the SoFA as incoming resources at fair value when receivable and those valued under £1,000 are expensed in the SoFA in the year in which they were received. Any goods valued at >£1,000 are recognised as tangible fixed assets.

Accounts: Notes to the Accounts (3)

vii. Donations in kind – services

Donated services are measured and included in the accounts on the basis of the value of the gift to the charity. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA. Where it is not possible to value a gift of services to the charity reliably, these are described in the notes to the accounts. Note 4 has details of services donated in kind.

viii. Volunteer help

The value of any voluntary help received is not included in the accounts, but the contribution of volunteers is described in note 6 and in the trustees' annual report.

e. Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- the amount of the obligation can be measured or estimated reliably.

The Trust de-registered for VAT on 1st April 2024 and expenditure is shown net of VAT. Irrecoverable VAT relating to non-business or exempt activities is accounted for as part of the expenditure to which it relates. From 1st April 2024 expenditure includes any applicable VAT.

f. Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, office costs, costs of administration and currency costs not related to specific projects. Support costs have been apportioned between fundraising costs, trading costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 8.

g. Fundraising costs

Fundraising costs are costs incurred in generating income for the charity and include a proportion of staff costs apportioned on the time spent and fundraising platform fees. The analysis of fundraising costs and the basis of apportionment are detailed in notes 7 and 8.

h. Costs of charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in notes 7 and 8.

Accounts: Notes to the Accounts (4)

i. Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Governance costs are reported separately in the Statement of Financial Activities and are detailed in note 7.

j. Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

k. Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in 90-day notice interest bearing savings accounts.

l. Current asset investments

Current Asset Investments includes cash on deposit with a range of maturities up to one year held for investment purposes.

m. Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to have to settle the debt.

n. Realised gains and losses

i. Fixed assets

These are recognised in the Statement of Financial Activities as they arise. Losses / gains on fixed assets are calculated as the difference between the net book value at the beginning of the year (or purchase value if later) and the amount realised on sale / scrapping.

ii. Exchange rate gains / losses

Donations made in USD are held in a USD account until transferred to our partners in Malawi. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the Bank of England spot rate at the close of the financial year. Further details are given in note 9.

o. Tangible fixed assets

Individual fixed assets valued at >£1,000 are capitalised at cost, or at fair market valuation for those items that have been donated and are kept for the use of the charity. They are depreciated over the estimated useful economic lives on a straight-line basis as follows:

Asset category	Estimated useful economic life	Annual rate of depreciation
Fixtures and fittings	5 years	20%
IT equipment	3 years	33.3%

Land and buildings are stated at cost less accumulated depreciation. When considering depreciation the Trustees believe that due to the high residual value of the property, as it is well maintained, any depreciation charge in respect of the land and buildings would be immaterial and therefore no charge has been made.

p. Intangible fixed assets

Intangible fixed assets are included on the balance sheet only if it is possible to determine a fair value for that asset. When this is not possible, details of the intangible fixed asset are given as a note to the accounts (note 12).

Accounts: Notes to the Accounts (5)

q. Stocks held for distribution to beneficiaries or for sale to raise funds to support our charitable activities (see also 1.d.vi)

Stocks that have been processed and packed ready for distribution are held at fair value which is deemed to be the most economical replacement cost. Only stock with a dedicated asset number from our stock management system is valued (PCs, laptops, tablets and mobile phones). Low-value items such as monitors, keyboards, mice and other peripherals are not included as the value is considered to be immaterial. Details of stock movements are given in note 14.

r. Staff costs and pensions

Staff costs are apportioned according to the time each member of staff spends on an activity (fundraising, trading which includes the sale of refurbished donated goods to raise funds for the charity and charitable work). Full details of the allocation of staff costs are given in note 10.

All staff are enrolled in the Nest workplace pension scheme with an employer's contribution rate of 4% of pensionable pay and an employee contribution rate of 5% of pensionable pay (the employee's basic pay) with the option for employees to make additional voluntary contributions if they wish to. Employees who are eligible are also given the opportunity to participate in a pension salary sacrifice scheme.

The charity made no redundancy payments during the reporting period.

s. Judgment and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgment, 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. The most significant judgment in the accounts relates to the valuation of donated stock.

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

2. Related party transactions

The Charity Commission of England and Wales has given permission for James Turing to act as the Chief Executive Officer of The Turing Trust even though he is a connected party to one of the trustees. This trustee is not involved in any decisions taken that relate directly to James Turing in this role.

Turing IT Ltd was set up by James Turing (a connected party to one of the trustees of The Turing Trust) to undertake trading on behalf of The Turing Trust. The details of the relationship between The Turing Trust and Turing IT Ltd are covered by an outsourcing agreement whereby Turing IT Ltd undertakes all trading for The Turing Trust in return for the donation of distributable profits. As part of the agreement for services with Turing IT Ltd, Turing IT Ltd seconds the services of James Turing to The Turing Trust with this recorded as an in-kind benefit in these accounts. In kind donations from Turing IT Ltd to The Turing Trust were valued at £35,236. Turing IT Ltd paid The Turing Trust rent and service charge of £17,501 and donated £54,425. At year end, Turing IT Ltd further donations due from sales were estimated to be £135,021.

The Turing Trust purchased Unit 7C, Pentland Industrial Estate, Loanhead EH20 9QH from JD and NJ Turing on 03/07/2023 for £364,000. The purchase was part-funded by an interest free loan of £164,000 from JD & NJ Turing, all of which remains outstanding at the year end.

Trustee expenses

Three trustees were paid a total of £462 in 2024 (no expenses were paid to Trustees in 2023). Trustees receive no remuneration or other benefits from the charity other than expenses.

Accounts: Notes to the Accounts (6)

3. Legal status of The Turing Trust

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission of England and Wales on the 15th April 2014.

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on 19th November 2015.

4. Analysis of income

		Unrestricted funds	Restricted funds	Total funds 2024	2023
	Analysis	£	£	£	£
Donations & Legacies	Individual donations	17,209	11,712	28,921	34,839
	Gift aid	3,427	2,129	5,556	5,277
	Corporate donations	98,029	148,714	246,743	222,096
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	22,631	0	22,631	79,946
	Grants				
	Lendlease Europe Limited	2,000	0	2,000	0
	Donated goods				
	For distribution or sale to raise funds to support our charitable activities	74,397	0	74,397	69,235
	Donated services				
	Boss Digital staff support for our website and communications	5,000	0	5,000	5,000
	Sopro support with marketing	15,000	0	15,000	15,000
	exceptional™ support with Google Ads management	5,000	0	5,000	0
	Blancco support with data wiping software	30,000	0	30,000	0
	Turing IT Ltd - Professional fees	1,200	0	1,200	0
	Turing IT Ltd - Services of CEO	34,036	0	34,036	14,190
	Donated facilities				
	Use of premises at Pentland for nominal rent of £1 per annum	0	0	0	28,306
	Total donated goods, services and facilities	164,633	0	164,633	131,731
Total		307,929	162,555	470,484	473,889

Accounts: Notes to the Accounts (7)

4. Analysis of income (2)

Total income from donations in the previous year was £473,889 of which £369,672 was unrestricted and £104,217 was restricted.

The Turing Trust also benefits from donations of software licenses with support from Redbooth, OnDMARC, Sage, Salesforce, GoogleAdWords, Microsoft Office 365 Business Essentials. These are not included in the accounts as the charity would use open source software to provide an equivalent benefit and so the value to the gift to the charity is deemed to be £0.

		Unrestricted funds	Restricted funds	Total funds 2024	2023
	Analysis	£	£	£	£
Charitable activities	Grants				
	Nightsky Foundation	0	10,000	10,000	40,000
	Long Term Unemployed Programme (administered by Midlothian Council)	0	20,631	20,631	9,992
	Hodge Foundation	0	60,000	60,000	0
	Coles Medlock Foundation	0	15,000	15,000	0
	Akamai Foundation	0	19,897	19,897	0
	Blackrock via Tides Foundation	0	0	0	7,986
	Mailforce	0	0	0	204,681
	Other grants <£10,000	0	12,386	12,386	1,904
		0	137,914	137,914	264,563
	Sale of goods at cost to other charities for distribution to beneficiaries	0	0	0	1,440
	Reimbursement of costs associated with collection of IT equipment and delivery of IT equipment to other charitable organisations	997	0	997	1,329
		997	0	997	2,769
Total		997	137,914	138,911	267,332

Total income from charitable activities in the previous year was £267,332 of which £2,769 was unrestricted and £264,563 was restricted.

Accounts: Notes to the Accounts (8)

4. Analysis of income (3)

		Unrestricted funds	Restricted funds	Total funds 2024	2023
	Analysis	£	£	£	£
Other trading activities	Sales of refurbished computers	25	0	25	178,070
	Licenses / royalties for use of Turing Trust branding	0	0	0	2,874
	Rent of premises & associated costs	17,501	0	17,501	6,439
	Other fees including IT collection and data removal and audit reports	3	0	3	19,355
Total		17,529	0	17,529	206,738
Income from investments	Interest income	22,574	0	22,574	15,379
Total		22,574	0	22,574	15,379
TOTAL INCOME		349,029	300,469	649,498	963,338

All investment income arises from money held in interest bearing deposit accounts that are covered by the Financial Services Compensation Scheme or the Gibraltar Deposit Guarantee Scheme. Further details of these deposits are given in note 13.

All income from other trading activities and income from investments was unrestricted in the current and previous year.

5. Analysis of receipts of government grants

	Description	2024	2023
Restricted grants			£
Longterm Unemployed Programme (administered by Midlothian Council)	Grant payment for the costs of paying for two employees working 30 hours per week for 26 weeks.	20,631	9,992
Job Creation Scheme >25's (City of Edinburgh Council - Business Growth & Inclusion) (included in grants <£10,000)	Funding provided through the Scottish Government's No One Left Behind Funding for two paid Work Experience Placements working 16 - 20 hours per week for 26 weeks.	0	1,904

Accounts: Notes to the Accounts (9)

6. Role of volunteers

Volunteers play a crucial part in our activities. They play a key role in our computer refurbishment operations in Edinburgh and in helping to load containers on shipping days. We also have several volunteers who work remotely to support our operations and their activities include the sourcing and development of e-learning materials and their alignment to the Malawi curriculum, website and social media support, risk management, bookkeeping and the preparation of the accounts and annual report. In 2024, 481 volunteers supported The Turing Trust with over 10,500 hours of work.

7. Analysis of expenditure (1)

Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Total funds 2024	2023
Analysis	£	£	£	£
Staff costs (note 10)	1,352	0	1,352	3,180
Overheads	157	0	157	782
Cost of donations (platform fees)	696	1,187	1,883	3,295
Sub Total	2,205	1,187	3,392	7,257

Total expenditure on fundraising activities in the previous year was £7,257 of which £6,714 was unrestricted and £543 was restricted.

Analysis of expenditure on trading activities

	Unrestricted funds	Restricted funds	Total funds 2024	2023
Analysis	£	£	£	£
Staff costs (note 10)	0	0	0	5,301
Overheads	0	0	0	1,238
Cost of sales	0	0	0	86,197
Sub Total	0	0	0	92,736

All trading activity related to sales is now outsourced to Turing IT Ltd and this is reflected in the zero costs associated with trading in 2024.

Total expenditure on trading activities in the previous year was £92,736 all of which was unrestricted.

Accounts: Notes to the Accounts (10)

7. Analysis of expenditure (2)

Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds 2024	2023
Analysis	£	£	£	£
Staff & volunteer costs in UK (note 10)	170,340	150,407	320,747	281,758
Project costs	49,991	125,108	175,099	149,368
Overheads in UK	38,678	438	39,116	63,115
Cost of computers distributed	74,003	38,608	112,611	139,370
	333,012	314,561	647,573	633,611
Governance costs				
Audit of accounts	4,200	0	4,200	7,334
Trustee expenses	462	0	462	0
Professional and legal costs	7,173	0	7,173	4,791
	11,835	0	11,835	12,125
Total	344,847	314,561	659,408	645,737
Total expenditure	347,052	315,748	662,800	745,729

Total expenditure on charitable activities in the previous year was £633,611 of which £250,691 was unrestricted and £382,920 was restricted.

Over the financial year 2024, The Turing Trust showed a small net outflow of funds of £13,302. However, this was primarily due to timing of restricted grant funds received in 2023 and the subsequent expenditure related to those funds incurred in 2024. The net outflow on restricted funds was £15,279 and is attributed to this timing difference. However, the Trustees are pleased to note that unrestricted activities returned a small surplus of £1,977 (2023: £232,292 of which £206,738 was trading income) despite a fall in unrestricted donations. Although overall the result is a small net outflow of funds, the Trustees do not consider this to be significant, and do not have any significant doubts regarding the charity's ability to continue as a going concern.

Accounts: Notes to the Accounts (11)

8. Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising, trading and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity and are reported on separately under charitable expenditure from unrestricted funds. Trading costs include those involved in the sale of donated goods to raise funds to support our charitable objectives.

The bases of allocation used are:

- the proportion of each member of staff's time used in a particular activity
- direct allocation where support costs have been funded for a specific project

Overheads

	2024 £	2023 £
Marketing – printed materials / promotional goods	613	897
Website	547	319
Rent and rates	6,739	5,521
Gas and electric	7,608	7,644
Internet / phone	476	575
Travel and Entertainment	674	569
Office costs	6,416	6,215
Insurance	2,752	4,184
Repairs and renewals	0	616
Bank charges	137	3
Foreign exchange transactions	457	246
Exchange rate (gain) / loss	151	2,043
Bad debts	0	200
Depreciation	2,701	2,797
Donated services (branding, website)	10,000	5,000
Donated facilities	0	28,306
Total	39,273	65,135

Accounts: Notes to the Accounts (12)

Allocation of overheads

Activity	2024		2023	
	% Staff Time	£	% Staff Time	£
Charitable	99.6	39,116	96.9	63,115
Fundraising	0.4	157	1.2	782
Trading	0	0	1.9	1,238
Total overheads cost		39,273		65,135

9. Analysis of funds held in USD accounts

Donations made in USD are held in a USD account until transferred to our partners in Malawi. This minimises transaction costs. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the Bank of England spot rate at the close of the financial year.

Transferwise (Wise)	2024		2023	
	\$	£	\$	£
Balance at start of year	8,173	6,411	38,501	31,980
Additions	28,000	22,327	64,234	54,016
Payments	(8,965)	(7,083)	(94,466)	(77,929)
Fees	(19)	(15)	(95)	(76)
Exchange rate gain / loss	0	59	0	(1,580)
Balance at end of year	27,189	21,700	8,173	6,411

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs

	2024	2023
	£	£
Salaries and wages	256,148	248,928
Seconded staff costs	34,036	14,190
Social security costs	16,651	17,412
Pension costs (employer contributions)	14,512	9,299
Staff training costs	192	0
Volunteer costs	560	410
Total staff costs	322,099	290,239

No employees in the current or previous year received employee benefits (excluding employer pension costs) greater than £60,000.

Accounts: Notes to the Accounts (13)

Key management personnel costs (excluding trustee costs)

	2024	2023
	£	£
Total amount paid to key management personnel including pension	34,036	35,812

Staff numbers

	2024	2023
	Number	Number
Average head count in the year (FTE)	9.1	8.2
Full-time staff	5	4
Part-time staff	8	12
FTE at the start of the financial year	8.2	6.5
FTE at the end of the financial year	10.1	8.2

The average number of staff on a head count basis was 12 (2023: 10).

Trustee expenses

Three trustees were paid a total of £462 in 2024 (no expenses were paid to Trustees in 2023). Trustees receive no remuneration or other benefits from the charity other than expenses.

Accounts: Notes to the Accounts (14)

11. Tangible fixed assets

Cost (for purchases) or valuation (for donated goods)						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	IT equipment	Total
	£	£	£	£	£	£
At the beginning of the year	364,000	0	0	13,987	0	377,987
At end of the year	364,000	0	0	13,987	0	377,987
Depreciation and impairments						
Basis	Not applicable	SL	Not applicable	SL	SL	
Rate	Not applicable	5 years	Not applicable	5 years	3 years	
At beginning of the year	0	0	0	6,279	0	6,279
Depreciation	0	0	0	2,701	0	2,701
At end of the year	0	0	0	8,980	0	8,980
Net book value						
Net book value at beginning of the year	364,000	0	0	7,708	0	371,708
Net book value at end of the year	364,000	0	0	5,007	0	369,007

12. Intangible assets

The Turing Trust has registered the mark Turing (Trade Mark No: UK00003348952) in respect of the repair of computers for charitable purposes. This is not included in the balance sheet as it is not possible to determine a fair value for this asset.

The Turing Trust accepts cryptocurrency donations via Coinbase (see note 13 below for details of current holdings). These donations are recognised as intangible assets until transferred into GBP (for significant donations this is as soon as possible following receipt of the donation, given the significant volatility of all cryptocurrencies). Smaller donations are aggregated and converted into GBP once the combined donations reach a threshold of £500, unless a donor specifically requests that their donation continues to be held as cryptocurrency.

Accounts: Notes to the Accounts (15)

13. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand (GBP)	260,953	89,744
Cash at bank and in hand (USD)	21,701	6,411
Notice deposits (less than 3 months)	82,302	647,974
Fixed term deposits (up to 1 year)	288,351	0
Total cash and cash equivalents	653,307	744,129

Cash held in 2024 included £35,672 (2023: £44,408) remaining of the loan from the Energy Savings Trust and £164,000 loan from JD & NJ Turing.

The notice deposits are one 90-day notice account held with Triodos Bank (registered in UK) and one 95 day notice account with Investec Bank Plc via the Insignis Cash Platform (registered in the UK). All of the amounts held on interest bearing deposit are available to spend on charitable activities.

Cryptocurrency donations via Coinbase are not included in the income statement until converted into GBP and transferred to our current account.

Holdings in Coinbase at year end (GBP equivalent at rate of exchange at year end)

	2024	2023
	£	£
Coinbase holdings	60	387

14. Stock

	2024	2023
	Donated goods	Donated goods
	£	£
Opening	10,530	9,796
Added in period	74,397	69,235
Expensed in period	(76,505)	(68,501)
Closing	8,422	10,530

Accounts: Notes to the Accounts (16)

15. Debtors and prepayments

	2024	2023
	£	£
Trade debtors	35,783	5,609
Prepayments and accrued income	147,844	100,190
Other debtors	4,333	6,439
Total	187,960	112,238

The Turing Trust does not have any debtors falling due after one year.

16. Creditors and accruals

	2024	2023
	£	£
Trade creditors	8,402	61
VAT	0	619
Accruals and deferred income	7,453	13,046
Other creditors	199,672	208,408
Total	215,527	222,134

The Energy Savings Trust loan to The Turing Trust was made in January 2021 with interest free repayment to be made over 8 years, starting in February 2021. Of the outstanding £35,672, £8,736 is due to be repaid in 2025.

Repayments of the Energy Savings Trust loan:

	2024	2023
	£	£
Due < 1 year	8,736	8,736
Due 2-5 years	26,926	34,944
Due after 5 years	0	728
Total	35,672	44,408

An interest free loan from JD & NJ Turing was made in June 2023 for the purchase of the Pentland warehouse. £100,000 is repayable with one year, but an extension was granted on 03 March 2025. Subject to the above, the remainder falls due at the earliest in 3 years.

Repayments of the loan from JD & NJ Turing:

	2024	2023
	£	£
Due < 1 year	100,000	0
Due 2-5 years	64,000	0
Total	164,000	0

This loan is secured by standard security over the property.

Accounts: Notes to the Accounts (17)

17. Contingent assets and liabilities

The Turing Trust does not have any recognisable contingent liabilities.

The Turing Trust is in receipt of grants where subsequent payments are contingent on the approval of progress reports. These are detailed below:

Description of grant	Estimate of financial effect in following year	
	2024	2023
	£	£
Long term Unemployment Programme	4,893	3,520
Baillie Gifford	40,000	40,000
Midlothian Council UKSPF Local Business Support Fund	24,673	0
Total	69,566	43,520

The Long Term Unemployment Programme is on track and we do not anticipate any issues relating to the timing or settlement of this grant.

Baillie Gifford confirmed an award in December 2023 for £80,000 over two years for a programme of activity commencing in May 2024. The 2nd tranche will be granted in May 2025 subject to satisfactory performance and reporting.

The activities supported by Midlothian Council UKSPF are due to complete in 2025 and we anticipate full drawdown of this funding.

18. Funds held by the charity

The charity does not hold any endowment funds.

Accounts: Notes to the Accounts (18)

19. Details of material funds held and movements during the CURRENT reporting period

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted			£	£	£	£	£
Malawi Project							
Malawi project (Big Give)	R	To fund the provision of digital skills and equipment to Malawian students	42,020	82,055	64,395	0	59,680
Malawi project (Baillie Gifford 2023-2025)	R	To fund the provision of digital skills and equipment to Malawian students	10,594	80,000	75,096	0	15,498
Malawi Nightsky Foundation Project	R	To fund the provision of digital skills and equipment to Malawian students	0	10,000	10,000	0	0
Malawi Project (Hodge Foundation & Hodge Bank)	R	To fund the provision of digital skills and equipment to Malawian students	0	60,500	0	0	60,500
Malawi Project (Coles Medlock Foundation)		To fund the provision of digital skills and equipment to Malawian students	0	15,000	0	0	15,000
Malawi Project (Akamai Foundation)	R	To fund the provision of digital skills and equipment to Malawian students	0	3,886	3,886	0	0
Kenya Project							
IT for Schools (Kenya)	R	Three year project to fund the provision of digital skills and equipment to Kenyan students.	36,869	0	29,935	0	6,934
Bridge the Digital Divide in UK							
Bridge Digital Divide in the UK	R	To support disadvantaged students with IT equipment in the UK	99,819	0	99,819	0	0
Bellinger Donnay Foundation	R	To support disadvantaged students with IT equipment in the UK	0	2,500	1,000	0	1,500
Training Programmes							
Blackrock via Tides Foundation	R	To support the provision of digital skills for employability in the UK	4,986	0	4,986	0	0
Akamai Foundation	R	To support an IT training programme at our workshop for 100 people	0	19,897	0	0	19,897

Accounts: Notes to the Accounts (19)

19. Details of material funds held and movements during the CURRENT reporting period (continued)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted (continued)			£	£	£	£	£
Employability Programmes							
Long Term Unemployed Programme (LTUP)	R	The LTUP funded by Midlothian Council have provided funding for salary and training costs for employees on work placement	0	20,631	20,631	0	0
UKSPF Local Business Support Fund	R	UKSPF funding via Midlothian Council to expand staffing capacity for processing donated IT equipment.	0	6,000	6,000	0	0
Restricted subtotal	R		194,288	300,469	315,748	0	179,009
Unrestricted							
General Funds	U		60,183	349,029	338,052	0	71,160
Designated Funds - Schools Future Fund	U	Fund to support long-term responsibilities for schools such which is set at a minimum of four months' operating costs in the UK and six months' operating costs in Malawi to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession at that time are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. This also includes funds for future planned projects that are set to commence with sufficient funding.	762,000	0	9,000	0	753,000
Unrestricted subtotal			822,183	349,029	347,052	0	824,160
Total Funds			1,016,471	649,498	662,800	0	1,003,169

Accounts: Notes to the Accounts (20)

19. Details of material funds held and movements during the PREVIOUS reporting period

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted			£	£	£	£	£
Malawi Project							
Malawi project (Big Give)	R	To fund the provision of digital skills and equipment to Malawian students	42,764	39,432	40,176	0	42,020
Malawi project (Baillie Gifford 2023-2024)	R	To fund the provision of digital skills and equipment to Malawian students	0	40,000	29,406	0	10,594
Malawi Nightsky Foundation Project	R	To fund the provision of digital skills and equipment to Malawian students	0	40,000	40,000	0	0
IT for Schools (Malawi)	R	To fund the provision of digital skills and equipment to Malawian students	81,207	2,350	83,557	0	0
Kenya Project							
IT for Schools (Kenya)	R	Three year project to fund the provision of digital skills and equipment to Kenyan students.	85,000	0	48,131	0	36,869
Bridge the Digital Divide in UK							
Bridge Digital Divide in the UK (includes Mailforce grant of £204,681 and Big Give Green Match Fund of £22,435)	R	To support disadvantaged students with IT equipment in the UK	0	227,116	127,297	0	99,819
Training Programmes							
Blackrock via Tides Foundation	R	IT Skills for Employability	0	7,986	3,000	0	4,986

Accounts: Notes to the Accounts (21)

19. Details of material funds held and movements during the PREVIOUS reporting period (continued)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted (continued)			£	£	£	£	£
Employability Programmes							
Long Term Unemployed Programme (LTUP)	R	The LTUP funded by Midlothian Council have provided funding for salary and training costs for employees on work placement	0	9,992	9,992	0	0
Job Creation Scheme (JCS) > 25's	R	Funding provided through the Scottish Government's No One Left Behind Funding for paid Work Experience Placements	0	1,904	1,904	0	0
Restricted subtotal	R		208,971	368,780	383,463	0	194,288
Unrestricted							
General Funds	U		59,485	594,558	362,266	(231,594)	60,183
Designated Funds - Schools Future Fund	U	Fund to support long-term responsibilities for schools such which is set at a minimum of four months' operating costs in the UK and six months' operating costs in Malawi to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession at that time are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. This also includes funds for future planned projects that are set to commence with sufficient funding.	530,406	0	0	231,594	762,000
Unrestricted subtotal			589,891	594,558	362,266	0	822,183
Total Funds			798,862	963,338	745,729	0	1,016,471

Accounts: Notes to the Accounts (22)

20. Analysis of net assets between funds

Fund balances at 31 December 2024	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	369,007	0	369,007
Net current assets	546,089	179,009	725,098
Long term liabilities	(90,936)	0	(90,936)
Total charity funds	824,160	179,009	1,003,169

Fund balances at 31 December 2023	Unrestricted Funds	Restricted Funds	TOTAL RESTATED
Represented by	£	£	£
Fixed assets	371,708	0	371,708
Net current assets	550,147	194,288	744,435
Long term liabilities	(99,672)	0	(99,672)
Total charity funds	822,183	194,288	1,016,471

21. Events after the end of the reporting period

There are no events to report.



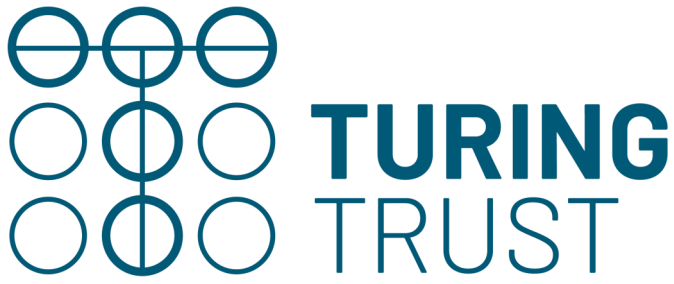
Action Base
Pilot



THE TURING TRUST

England & Wales - Charity number 1156687

Accounts



Annual Report 2023



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Cover photos:

Front: Lilongwe Nazarene Private Secondary School, Central Region, Malawi
Back: Army Secondary School, Blantyre District, Southern Region, Malawi

Chief Executive Officer's Report

The year 2023 has marked another exceptional period for The Turing Trust, characterised by substantial progress and expansion across our programmes.

This was only possible thanks to the invaluable support extended by numerous donors and volunteers, contributing to the achievement of remarkable outcomes enabling us to make the positive social and environmental impacts we strive for.

Over the past 12 months, our team has delivered outstanding results, propelled by the generous donations from over 300 individuals and 172 organisations, ranging from multinational corporations to small businesses and charities. The number of computers donated reached an unprecedented 14,372, increasing yet again on last year's total, underscoring the effectiveness of our efforts to streamline the donation process for individuals and companies.

Facilitating the donation of IT equipment is of course just the initial phase of our commitment to supporting education globally. I am delighted to report that this year saw yet more firsts as we dispatched three 40' containers of equipment to Malawi (the most we've ever done in a single year) and our first 40' container to Kenya. These were accompanied by multiple smaller shipments to a variety of other destinations ranging from Sierra Leone to Ukraine. Beyond our primary programme in Malawi, we distributed 1,908 computers, tablets and phones to various charities globally and within the UK.

These accomplishments have been made possible by the dedication of our remarkable



James Turing

volunteers. With 258 volunteers contributing over 9,000 hours of collective effort, ranging from container packing to computer refurbishment, we continue to be immensely proud of their commitment and are honoured to have the privilege of working alongside such wonderfully dedicated people.

We achieved significant progress on the goals set in 2022, most notably the installation of computers in 103 schools and organisations in Malawi. In total, our impact has extended to 470 schools and organisations globally, digitally supporting over 252,000 students – a testament to the highly commendable achievements of our small team.

Financially, The Turing Trust has continued its strong performance in 2023 with a total income of £963,338. This robust financial foundation continues to be fundamental to all our programmes and enables us to build our global impact.

In 2023, our spending increased to £745,729 as both our teams in the UK and Malawi continued to expand. This growth aligns with our increasing income and underscores our ability to build our programmes in line with increased availability of funding. Throughout 2023, we maintained tight control over budgets, showcasing our ability to operate in a financially sustainable manner.

Our commitment to environmental sustainability has resulted in the diversion of 89 tonnes of PCs from waste during 2023. Subsequently our IT reuse program generated carbon savings equivalent to 1,800 tonnes of CO2 emissions, reinforcing our positive impacts on both education and the environment.

In conclusion, I extend my heartfelt thanks to our dedicated team of staff and volunteers whose exceptional efforts have empowered over 252,000 students to acquire vital IT skills. I eagerly anticipate the year ahead, confident in our ability to continue helping build a world where technology-enabled education is accessible to all.

James Turing, May 2024



New Era Private School, Ntcheu District, Malawi

About The Turing Trust

The Turing Trust was set up by Alan Turing's family to enable IT supported learning by reusing computers in classrooms globally. Our operations in the UK provide valuable training & volunteering opportunities for our local Edinburgh community while reducing waste and contributing to an environmentally friendly society.

Our vision

A world with technology-enabled education for all.

Our mission

To empower disadvantaged communities using information technology enabled learning.



Ekwendeni Primary School, Mzuzu District, Malawi

Our Impact to Date

Through our work in the UK and with our partners we have:

- Improved access to IT in 470 schools and organisations across the UK and several countries across Africa, Asia, Europe and South America.
- Sent 22,089 computers to schools in Malawi, alongside organisations in the UK and many more charities globally, through our computer reuse scheme.
- Enabled over 252,000 students to learn IT skills effectively.
- Provided volunteering and training opportunities for over 1,200 people at our workshop in Edinburgh.

Who We Helped

The Turing Trust's beneficiaries include teachers and students in schools globally as well as a wide range of disadvantaged people in the UK.

Globally

By the end of 2023 we have supported 470 schools in Malawi, Ghana, Kenya, Liberia, Sierra Leone, Zimbabwe, Lebanon, Ukraine and Colombia amongst several other countries.



Map showing countries where schools have been supported by The Turing Trust

UK

In 2023 we supported 21 schools and organisations across the UK with a total of 459 IT devices. This was distributed to a range of beneficiaries including refugees, students and people struggling with long-term unemployment and homelessness.

At our Scottish headquarters, just outside Edinburgh, we had 258 volunteers and trainees who worked with us over the course of 2023. In total our volunteers and trainees participated in over 9,000 hours of activities at our workshop - a critical component to our achievements.

Our trainees came from a wide variety of backgrounds and we are proud to have supported people from our local community struggling with a range of challenges that have included: long-term unemployment, homelessness, those who have a mental or physical disability, as well as refugees and asylum seekers.

Beyond these social impacts our IT reuse programme has generated significant environmental benefits throughout the year. In 2023 we diverted a total of 89 tonnes of PCs that would otherwise go to waste. The IT equipment we were able to save created equivalent carbon savings of 1,800 tonnes of CO₂ emissions, which is the equivalent of planting 4,700 trees, or offsetting the annual carbon footprints of 196 Britons. The embodied energy savings created are also enough to power 460 UK homes for a year.

2023 Facts & Figures

Number of new students using our computers: 83,000

Number of PCs sent to schools: 6,717

- Malawi: 4,829
- Kenya: 1,002
- UK: 459
- Colombia: 50
- Nigeria: 2
- Sierra Leone: 2
- Sri Lanka: 20
- The Gambia: 27
- Uganda: 6
- Ukraine: 320

Total number of schools and organisations supported with our hardware: 470

IT Training (Malawi):

- 107 training sessions
- 327 teachers supported

Monitoring and Evaluation (Malawi):

- Comprehensive surveys in 103 Malawian schools, including 24 headteachers, 162 teachers and 44 students
- Evaluation of teacher training days conducted in Blantyre (August and December 2023) Lilongwe (April 2023) and Mzuzu (December 2023)



Kasungu Secondary School, Central Region, Malawi

What We Achieved

Our main outcomes in 2023 included:

- 103 additional classrooms and organisations in Malawi equipped with computers enabling these schools to begin teaching IT skills adequately.
- 1,908 computers now also supporting beneficiaries in the UK, Kenya and Ukraine, amongst several other countries enabling them to fully engage with their digital environments.
- 83,000 additional students learning digital skills from our computers.
- 327 teachers with improved IT pedagogy.
- Equivalent of 1,800 tonnes of carbon emissions saved.
- To date 252,000 students' IT learning has been supported.

What Impact We Made

In 2023 we have continued to see significant long-term change in how Malawian students are learning IT skills. This is important to see given that our programme has now supplied 83% of all the computer labs in Malawi's secondary schools.

This will become an ever larger commitment each year for The Turing Trust as we continue to maintain the equipment installed in these computer labs and ensure the schools are able to continue teaching transformative IT skills.

A notable sign indicating a positive trend in Malawi's IT education space is that there was a 19.35% increase in the number of teachers graduating who were specifically qualified to teach computer science in Malawian schools. Indeed, the latest data showed that 186 new teachers were trained by the Ministry of Education in computer science, working out at nearly 2 teachers for every school where our Malawi partners Computers for Enhanced Education (CEE) installed computer labs in 2023. This demonstrates that the Malawian Ministry of Education has equally taken to the task of ensuring there are quality teachers available to maximise the opportunities presented through The Turing Trust's programme of providing schools with IT equipment. Furthermore, this aligns with our digital pedagogy training through our programme that is building on this skills base to enhance the digital learning experiences for Malawian students.

Likewise, we are proud to report the latest data evidence that schools supported by CEE in partnership with The Turing Trust are significantly exceeding the average national enrolment, showcasing the impact of our collaborative efforts in enhancing ICT education. Notably, Nkhunga Community Day secondary School (CDSS) leads in student enrolment at an impressive 82.6% of students studying computer studies – an optional subject at MSCE level, followed by Lake View Private Secondary School (72.2%), Nagwegwere Secondary School (71.3%), and Nkhotakota Secondary School (67.0%). Following the installation of our computers and attending our teacher training sessions, these schools have experienced a remarkable surge in ICT enrolment. This echoes what we’ve seen across the schools we monitored this year where there is an average student enrolment in computer studies for MSCE of 38.8% is over 3 times the national average of just 12.7%. This indicates a substantial achievement and the effectiveness of our work in fostering a more technologically literate student population.

On a more personal note, over the year we have received several positive reports from a number of schools who’ve benefited from our programme.

Mwayi Malemba is 19 year-old form 3 student at Namasika Community Day Secondary School. She hopes to pursue Nursing at Mzuzu University after her secondary education and was grateful to have had the opportunity to use the computers at school because thanks to her experience, she will not find it difficult to use a computer at the university for the assignments and her studies. Indeed, she has already been taking advantage of the e-learning materials installed on the computers that have enabled her to research beyond the curriculum and research her planned career in more detail in her after-school ICT club.



*Namasika Community Day Secondary School,
Machinga District, Malawi*

“This affords us the liberty to revisit tutorials and study at our own pace after classes, thereby granting flexibility in our learning journey. Moreover, it means teachers can easily assign coursework, confident that the platform will efficiently deliver content and address the unique learning needs of each student.”

**Madalitso Makanjira, Mwanza Secondary School,
Southern Region, Malawi**

Madalitso Makanjira, a fourth-year student at Mwanza Secondary School also mentioned how she had been benefitting from the e-learning materials available through the local area network installed by CEE. With the e-learning courses developed by The Turing Trust she had been able to use Kolibri in its offline mode, eradicating the necessity for internet connectivity and the associated expenses.

There were additional benefits noted by Noel Chilamba, a 17-year-old Form 4 student at Army Secondary School in Ngumbe, Blantyre district. With a student population exceeding 500, Noel emphasised the significance of the pre-installed e-learning software on the newly installed computers. In particular, by enabling the students to explore offline versions of resources such as Wikipedia or Khan Academy, the computers were serving as an offline digital library, offering numerous advantages by providing educational information on all the subjects taught at the school.

The accessibility of these cost-free resources is a welcome development for the school and its students, often relieving them of the burden of purchasing internet data



Army Secondary School, Blantyre District, Malawi



Emily Institute Of Education, Blantyre District, Malawi

This is something that was echoed by Haroon Juma, a 17-year-old student in Form 4, from the Emily Institute of Education, a school of 379 students. Haroon also referenced how these computers have not only expanded knowledge and digital skills but have introduced a more cost-effective way of accessing educational resources, making learning more accessible and equitable for the entire school community. Haroon also went on to describe how the arrival of the computers had helped him in choosing Computer Studies for MSCE. He was always interested in studying Computer Engineering at university; however, he was concerned his school would not have enough computers to enable each student to adequately practise on a machine themselves. Fortunately, with these newly installed computers he has been able to choose Computer Studies for MSCE and is looking forward to a career in Malawi's burgeoning tech scene.

Furthermore, Martin Chiwaya, a Form 4 student, of 16 years of age at Mulunguzi Secondary School, shared how the computers will help him and his fellow students to improve their academic performance. After his secondary education, Martin also wants to pursue Computer Engineering at Malawi University of Business and Applied Sciences (MUBAS).



Mulunguzi Secondary School, Zomba District, Malawi

“Before the coming of these computers, we only had four desktop computers which made it difficult for them as a class of more than 45 students. When we wanted to use the computers, we used to share one computer with more than 10 students. You can imagine using one computer with more than 10 students meaning you go without even touching a mouse for a whole lesson . ”

**Martin Chiwaya, Mulunguzi Secondary School,
Zomba District, Malawi**



Mwanza Secondary School, Mwanza District, Southern Region, Malawi

Through all of these students’ experiences we are delighted to see that our programme is having an impact well beyond basic digital literacy and these newfound resources are not only expanding educational horizons but also instilling a sense of optimism for a brighter future.

Our projects

In 2023, The Turing Trust concentrated its efforts primarily on the Malawi program while extending support to smaller projects in the UK, Kenya, Ukraine and several other countries through partnerships with various charitable organisations.

Malawi

Our Malawi team were able to build on our new offices located strategically in each region of Malawi; in Blantyre, Lilongwe and Mzuzu. Gratitude is extended to the dedicated individuals working at our partners Computers for Enhanced Education whose contributions made our accomplishments possible. Thank you Sylvester, Freda, Vigilant, Pemphero, Geoffrey, Lucas, Wongani, Rumbani, Chrispine, Benard, Elias, Edgar, Isaac, Jane, Sarah, Ethel, Mercy, Dorothy and Brian.

The financial sustainability of our joint project with Computers For Enhanced Education (CEE) is underscored by their generated income of 85,988,900 MWK (approximately £60,754 GBP) in 2023.

While challenges persist, our collective achievements over the last six years inspire confidence that, with continued donor and volunteer support, in the near future we will be able to ensure that every Malawian school can offer quality digital education opportunities.

The [map](#) below shows the location of the 226 secondary schools as well as primary schools, universities and other organisations in Malawi that had computer laboratories up and running by the end of 2023. The link is to an interactive GoogleMap that gives the names of each school and organisation with photos.

Highlights



4,829 PCs sent to Malawi.



Installation of 103 computer labs.



Training given to 327 teachers through 107 training sessions.



Comprehensive surveys in 103 Malawian schools, including 24 headteachers, 120 teachers and 44 students.



Our Malawian partner generated approximately £60,754 from IT maintenance subscriptions.








2,222 computers repaired or replaced under our maintenance programme to ensure fully functional computer labs in schools.



Successful maintenance program affirming our original estimate of a 4-year PC lifespan in schools.

Schools with Turing Trust Computers



Key	
CEE Office	
Primary School	
Secondary School	
University	
Other organisation	

Monitoring and Evaluation

In 2023, we witnessed substantial growth in our school monitoring efforts thanks to the addition of a full-time Monitoring and Evaluation Officer at our partner CEE. This enabled us to substantially ramp up our monitoring efforts with 103 schools monitored in 2023. This enabled us to interview 120 teachers, 24 headteachers and 44 students. Positive responses from headteachers, teachers and students emphasised the computers' impact on teaching and learning.

This data helped us learn more about some significant progress that has been made in Malawi recently. For example, we have noted an encouraging increase in the number of ICT qualifications among the interviewed teachers. Out of 24 teachers interviewed in Quarter 2, 2023, 67% reported having ICT qualifications, a significantly larger proportion compared to the 44% of teachers with suitable qualifications reported in 2022. This is yet another indicator that suggests our ICT programme in Malawi is helping to make change at the institutional level and bring more highly qualified teachers to Malawi's secondary schools where they can help us maximise the benefits of the newly installed equipment.

The Turing Trust is dedicated to contributing to improved educational outcomes for teachers and students in Malawi by offering teacher training alongside the hardware we provide. In 2023, there was a surge in our digital pedagogy teacher training initiatives that take teachers well beyond the basic training we provide to all schools when they join our programme. This year we were able to offer four separate digital pedagogy sessions nationwide. One took place in Lilongwe in April, two in Blantyre (one in August and another in December) and one in Mzuzu in December 2023. These four training sessions collectively drew participants from 83 schools, where a total of 121 teachers learnt from our digital pedagogy course.



Teacher Training December 2023, Blantyre, Southern Region, Malawi

Our digital pedagogy teacher training course consisted of several comprehensive modules targeted towards the current Malawian curriculum including: web design, Visual Basics programming, RACHEL, Kolibri, PC networking, disability mainstreaming, gender blindness, and basic PC maintenance. The anticipated outcomes focused on two key areas, firstly boosting teachers' computer skills and secondly in helping to make teaching with technology more inclusive.

We are pleased to report the successes of our maintenance programme that during 2023 repaired 1,087 PCs for Malawian schools. Our partners CEE also replaced a further 1,135 PCs for schools that have been part of our programme for several years, helping to ensure that students had access to fully functional computer labs. In total our maintenance programme provided significant impacts alongside our installation programme, with our maintenance activities enabling us to in effect nearly double the total number of computers provided to schools over the year alongside the 2,384 new computers installed.

- ◆ **38.8% enrolment to study Computer Studies for the Malawi Secondary Certificate of Education (MSCE) in schools supported by CEE in partnership with The Turing Trust .**
- ◆ **12.7% national average enrolment for Computer Studies for MSCE.**

Navigating the various challenges of computer studies teaching in Malawi that leads to a modest 12.7% enrolment of secondary school students according to the Malawi Education Statistics Report 2022, remains a critical focus for our programme. Given this, we are proud to report the latest data evidence that schools supported by CEE in partnership with The Turing Trust are significantly exceeding the average national enrolment, showcasing the impact of our collaborative efforts in enhancing ICT education. Notably, Nkhunga Community Day Secondary School (CDSS) leads in student enrolment at an impressive 82.6% of students studying computer studies– an optional subject at MSCE level, followed by Lake View Private secondary School (72.2%), Nagwegwere Secondary School (71.3%), and Nkhotakota secondary School (67.0%). Following the installation of our computers and attending our teacher training sessions, these schools have experienced a remarkable surge in ICT enrolment. This echoes what we've seen across the schools we monitored this year where there is an average student enrolment in computer studies for MSCE of 38.8% is over 3 times the national average of just 12.7%. This indicates a substantial achievement and the effectiveness of our work in fostering a more technologically literate student population.

In our in-depth survey of 44 students we saw a notable emphasis from the students in regard to their academic and career aspirations, specifically in computer studies. Notably, 98% of students expressed a strong interest in pursuing higher education at the university level; given that IT skills are a prerequisite for attending university then we are glad to see that the availability of digital learning at secondary school is opening up new avenues for tertiary education for many Malawian students.

When delving into students' academic interests, 55% of students demonstrated a strong inclination toward continuing their studies in the IT sector. Out of the interviewed students, 12 expressed a strong interest in pursuing higher education in Computer Studies, with an additional 12 aspiring to a career in Computer Programming. A notable improvement is observed when compared to the 2022 report, where only 11% of students had planned to study ICT at the university level.



Nkhunga Community Day Secondary School, Nkhotakota District, Malawi

UK Operations

Computer Collection and Refurbishment

This year we yet again increased the quantity of ICT equipment donated.

This year, we received substantial donations from key contributors, including Bupa, London Business School, Skyscanner, Heriot AV, South Bank Colleges, Emeria UK, Skills Development Scotland, Reconomy, National Records of Scotland, Govia Thameslink Railway, Said Business School – University of Oxford, N-able, Broadstone, Reusing IT, University of Suffolk, United Trust Bank, Rathbones and BGF.

Corporate Partners and Fundraising

We were delighted to continue our long-standing relationships with Upper Story, Arcturus Publishing and Zoopla, along with grants from Baillie Gifford, that were instrumental to our achievements this year.

Furthermore, we've received significant pro-bono support from Sopro, Boss Digital and exceptional™ who have all continued to support us in a variety of ways, helping us continually improve our digital marketing efforts. Similarly, Blancco have enabled us to accelerate our capabilities to refurbish donated devices at speed and scale, with their compliant, automated way of permanently sanitising data from devices. Lastly, Arnold Clark has made it possible for us to collect thousands more computers thanks to their support.

Volunteering

The dedication of 258 volunteers who collectively contributed over 9,000 hours greatly impacted our operations, making it possible for us to process and refurbish all of the IT equipment donated this year.

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Andrew N, Phil, Adam, Mark, Rob, Lesley-Ann, Chris, Nick, Moira, Andrew L, Maris, Ian, Graham R, Graham D, Ed, Jim, Leonid, Pat, Joan and Nicki.

Our ongoing relationship with the Department for Work and Pensions has enabled us to improve our trainee programme. The DWP has continued to recommend us to interested candidates, enabling us to support our local community through training and the provision of employable skills. This year some of our trainees have included the long-term unemployed, vulnerable adults, those experiencing homelessness, individuals who have suffered serious illness, refugees and asylum seekers, those who have a mental or physical disability and military veterans. Our training this year was not entirely IT focused and included softer skills such as communication, building professional networks, teamwork, problem solving, the ability to work under pressure and time management. All this skill-building comes together to increase our UK trainees' employability.

One of our favourite volunteer stories from 2023 came from Reice. Reice heard about The Turing Trust through a family member, and after visiting our website, he decided to apply to volunteer with us to gain hands-on experience to support his university studies (Computer Security and Ethical Hacking) whilst giving something back.

Back in July, Reice had this to say:

"I've only been volunteering for two months, and I'm surprised at just how much I have learned already! Whilst volunteering with The Turing Trust, I've had the opportunity to learn things I never would have otherwise. I did not know anything about Data Destruction when I started, but that is now what I specialise in."



Reice volunteering at The Turing Trust workshop in Edinburgh

We are delighted to report that Reice has since moved on to a full-time job as an Electrical Engineer with DC Electrical.



Staff and volunteers load a container at The Turing Trust workshop in Edinburgh

Environmental Impact

Our IT reuse program has not only saved over 22,089 computers for reuse but in the last year also diverted over 89 tonnes of ICT equipment from waste.

The resulting carbon savings of 1,800 tonnes was the equivalent of planting 4,700 trees, or offsetting the annual carbon footprints of 196 Britons. The embodied energy savings created were also enough to power 460 UK homes for a year as well.

Supporting UK Communities

This year we've been able to significantly expand our impact in the UK thanks to grant funding. This has meant we've supported a wider range of communities and beneficiaries than ever before.

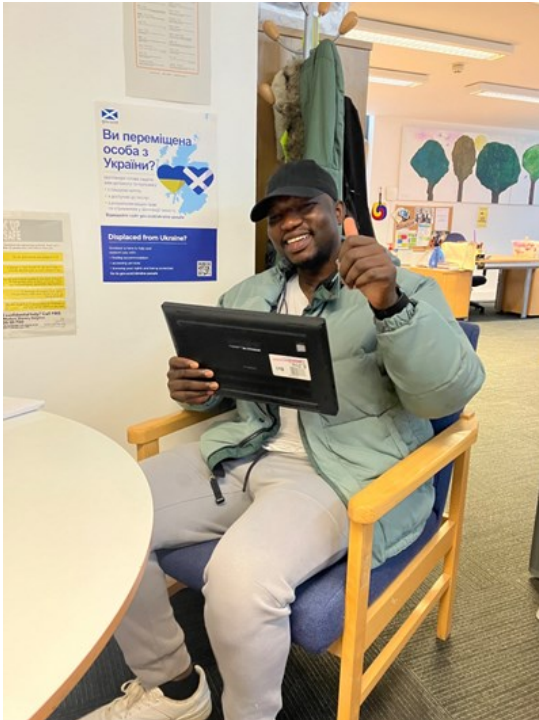
Partnerships with various organisations have facilitated the provision of computers, phones, tablets and other educational ICT equipment to schools, charities, and support groups including: Cumbernauld Primary School, the CoderDojo at the Brandon Library, Care4Calais, Forth Sector, the Clarion Housing Group, RefuAid, Craigroyston High School, Craigmount Secondary School, and Perth Minorities Association.

One notable collaboration has been with [The Welcoming](#), a Scottish charity dedicated to supporting asylum seekers, refugees and migrants in Edinburgh. The Welcoming envisions a diverse and inclusive Scotland where everyone feels welcome and can achieve their potential. Their mission involves supporting newcomers in learning English, finding jobs, accessing local services, fostering friendship and creativity, and connecting locals and newcomers through social and cultural exchange.

The impact of these devices is best expressed through the words of recipients like Shadan, who said:

"I've been living in Edinburgh since June with my mum and my four younger brothers and sisters. It's important for me to have a laptop so I can join a college course online. I want to join an ESOL program at Edinburgh College next year and improve my English too."





Another beneficiary, Hussein, explained how the laptop opened new doors, saying:

"I am a refugee living in temporary accommodation. I am really happy to get the laptop because I want to start a CCNA & Security+ certification course with ITPT, so I really needed it. Thank you "

Mansor Karrda, an engineer, shared with us how the provision of a laptop will help him to study for a job in the UK:

"I am an engineer from Sudan and I need to improve my English so I can find work in Scotland. Thank you for the laptop. Now I will be able to join online classes and study. "

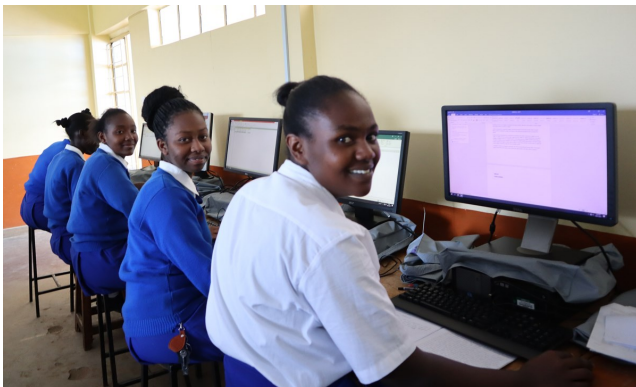


The DigiUK project, in collaboration with partners like The Welcoming, continues to break down barriers and create opportunities for education and integration to those who need it the most. As evidenced by Shadan, Hussein and Mansor, access to IT devices has proven to be empowering and even life-changing.

Global Outreach

This year we expanded our work to support charities and communities in Colombia via the Fundacion para la Equidad Educativa.

Beyond this, we were also able to support dozens of schools in Kenya thanks to grant funding that enabled our partnership with the Kenyan branch of Habitat for Humanity alongside our existing work with the Thika Alumni Association and the Red Rubber Ball Foundation in Kenya.



*Naromoru Girls Secondary School,
Nyeri County, Kenya*



*CGM Chilka Primary School, Laikipia County,
Kenya*

Similarly, we continued our partnerships with organisations in The Gambia including the Gunjur Project Association in association with the 1st Crystal Palace Scouts and the UK Jarra Association. Lastly, thanks to the initiative of one of our long-term partners, Reusing IT, we were able to support their projects equipping schools in Ukraine with IT equipment.

As an example of the impact we're helping to make globally we were pleased to receive the following update from the Gunjur Project Association. In a proactive move to embrace the digital era, the Gunjur Project Association organised a four-day IT training in The Gambia for ten teachers from Gunjur and its satellite villages, as well as two teachers from Foni district. The training was one of Gunjur Project Association's many activities that made use of laptops provided by The Turing Trust.

Trainees came from the following schools: Gunjur Senior School, Gunjur Lower Basic School, Gunjur Secondary School, WYCE Basic Cycle School, Anne Grether Basic Cycle School, Kafenkeng Bambara Lower Basic School and Kandongue Lower Basic School

This comprehensive IT training aimed to empower teachers with the necessary skills to integrate technology into their classrooms effectively.

Jarra Jatta, who has been teaching for 18 years, is currently teaching at Gunjur Lower Basic School. She teaches students between the ages of 7 and 12.

“Being a teacher is my passion and I am involved in Girl Guides activities. I like teaching and as the saying goes ‘education is the key to success’. My best experience in teaching is helping infants to be able to read and write. Having access to IT training will help in making work easy by typing, entering data, saving and retrieving documents provided that I have my own laptop.”



Another teacher from the training, Sanna Darboe from WYCE Basic Cycle School stated:

“I want to have a positive impact on children's lives. My best experience is meeting students on a regular scheduled basis, planning and delivering instruction, developing, or preparing instructional materials and evaluating students' performance.”

Sanna has been teaching for 13 years and explained how important it is for him to be part of the IT training:

“It will help me to download teaching and learning aids from the internet which will be very useful in the classroom.”



By investing in teacher development, the Gunjur Project Association is empowering their educators to enrich classrooms through technology integration. Students will gain valuable knowledge from their teachers' improved digital skills and access to online teaching aids.

2024 Aims and Objectives

In the coming year we plan to work towards our two key aims and associated objectives outlined below. For our first aim this work will predominantly focus on our Malawian programme, where we will continue to scale up our operations. With offices now open in 3 major cities we can support schools across the whole country. We will also continue to support beneficiaries in the UK and beyond where opportunities allow. There will be a multitude of supporting activities to achieve this, largely similar to those completed in 2023.

Trustees Outlook

The trustees have a positive outlook on the future direction of the charity with the past year's growth showing great potential for the coming year. The continuing growth shown last year has helped to influence their decision making and strategy, allowing for activities to continue scaling up so we can provide more opportunities for IT education to those who need it most.

Aim 1

Continue to install computers in classrooms in a sustainable manner that supports a holistic learning approach. (SDG 4 - Quality Education).

- A)** To provide teachers with the training and resources they need to maximise the impact of digital classrooms.
- B)** To improve our monitoring, evaluation and learning efforts to provide detailed information so we can continually improve our impact.

Aim 2

Build our UK operations to enhance our volunteering programme and increase our ability to process donations efficiently. (SDG 17 - Partnership For The Goals).

- A)** To provide high quality refurbished IT products at our workshop.
- B)** To support IT refurbishment training and volunteering activities in Edinburgh.



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Strengthen the means of implementation and revitalize the global partnership for sustainable development.



Our Partners



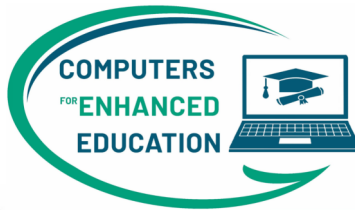
The Scottish Government
Riaghaltas na h-Alba



Foreign, Commonwealth
& Development Office



UKaid
from the British people



Investment managers

exceptional™



BOSS
DIGITAL

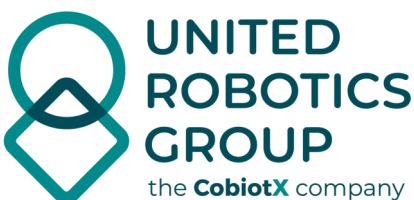


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ARCTURUS
PUBLISHING



Our Technology Donors

Rathbones
Look forward





Our Technology Donors (2)



Structure, Governance and Management

Names of the Charity Trustees on date of approval of the Annual Report

Dermot Turing (Founder)
Lumbani Mwafulirwa
Lilian Ndirangu
Bernie Hollywood
Lillian Owiti
Stella Muthuri (appointed 11th March, 2024)

Names of all other Charity Trustees during the period, if any (for example who resigned part way through the financial period): Anne Wacera Wambugu resigned on 11th March, 2024.

Constitution

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission on the 15th April 2014 (1156687).

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on the 19th November 2015 (SC046150).

There have been no key constitutional changes made over the last year.

Governance

The Turing Trust is overseen by the above board of six trustees and seven advisors (below) who met in person or virtually as a whole group four times in 2023 with numerous smaller meetings amongst available members. Trustees are responsible for the strategic direction of the charity, for providing financial oversight, and for ensuring that the organisation is well governed and operates in line with charitable objectives. Trustees come from a variety of professional backgrounds relevant to the work of the charity. A schedule of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive Officer.

The Turing Trust is governed by our policies which are available on our [website](#).

Trustee recruitment, induction and training

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees give regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees work towards the charity's aims and objectives and serve within the constituted guidelines. Trustees, if not already aware, learn the principles and practice of the charity and company regulation at the outset of their appointment using training provided by [Scope](#), [OSCR](#) and the [Charity Commission](#).

In 2023 no trustees received any remuneration and no trustee expenses were paid.



Structure, Governance and Management (2)

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Pay and Remuneration of Key Personnel

Senior Management staff are remunerated in line with industry norms, or awarded as a result of any additional training, qualifications, responsibility and exceptional performance, where agreed by independent trustees. Otherwise, increments are in line with annual cost of living increases across all pay scales.

Advisory board

Evelyn Toma
Rob Dobson
Henry Mphwanthe
Brian Ferguson
Andrew Clark
Nicola Turing
John Turing

Key Management Personnel are listed on our website here: <https://turingtrust.co.uk/about-us/meet-the-team/>

Bankers: Santander, 31 Hanover Street, Edinburgh, EH2 2EB

Auditors: Whitelaw Wells, 9 Ainslie Place, Edinburgh, EH3 6AT

Charity Details and Contact Information:

Charity Name: The Turing Trust

Registered Charity Number in Scotland: SC046150

Registered Charity Number in England and Wales: 1156687

Charity principal address (Scotland): Unit 7C, Pentland Industrial Estate, Loanhead, EH20 9QH

Charity principal address (England): TT 388/17 Southwark Park Road, London, SE16 2ET

Phone: 0131 564 0062 / 07554 121219

Email: info@turingtrust.co.uk

Website: <https://turingtrust.co.uk/>

Twitter: TuringTrust

Facebook: TuringTrust

LinkedIn: Turing Trust

Structure, Governance and Management (3)

Responsibilities of Trustees

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year, which show a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the applicable Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operational existence.

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 Charities Act 2011 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The Trustees are responsible for maintaining the integrity of the charity and its financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to auditors

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and each Trustee has taken all steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Financial Report

The Turing Trust is a UK-based charity that works with our international partners to build their capacity as social enterprises able to deliver our charitable objectives. In the UK we have several avenues for generating revenue, including charitable fundraising, grants from institutional donors, private and corporate donations and the sale of donated high-specification computers where appropriate. The Turing Trust places great emphasis on transparency and robust financial stewardship.

The Turing Trust has continued its strong performance in 2023 with a total income of £963,338 (2022 restated: £905,054) of which £831,607 (2022 restated: £810,241) was cash and £131,731 (2022 restated: £94,813) comprised donated goods, services and facilities. Total expenditure was £745,729 (2022 restated: £620,782) of which £614,732 (2022: £531,210) was cash, £68,501 (2022 restated: £26,448) was the nominal cost of donated goods distributed and £62,496 (2022: £63,124) was the value of donated facilities and services.

Total funds of £1,016,471 (2022: £798,862) have been carried forward to 2023. Figures in this review are taken from our full accounts approved on 13th May, 2024 and which include the auditors' report. If any further details are required, please refer to the full accounts which are published at the end of this annual report.

Our income from individual and corporate donations remains stable and we were delighted to be awarded a further £40,000 from Baillie Gifford which has supported our DigiLearn project and a further £4,800 cost of living donation. We have also received significant support from the Night Sky

Foundation and Upper Story for our Malawi projects whilst grants from the Mail Force Charity and Blackrock Gives (via the Tides Foundation) have enabled us to grow our activity within the UK. We continued to participate in the Long-Term Unemployed Programme and Job Creation Schemes offered by Midlothian and City of Edinburgh Councils respectively. These placements have increased capacity for our Edinburgh operations to process donated equipment for use in Malawi, other countries and within the UK.

Since the publication of the 2022 financial statements, the trustees have reviewed and revised the policy for the recognition of stock in the financial statements (see note 1q). The 2022 figures have been restated to be comparable to the figures included in the 2023 accounts under the revised policy. The impacts in the 2022 financial statements are summarised in note 20 in the financial statements. From 2023 only donated stock processed and ready for distribution is held at fair value, deemed to be the most economical replacement cost. Any donated goods sold to raise funds to support charitable activities are valued at net realisable value at time of sale. On this basis, donations of IT equipment have risen from an equivalent value of £31,689 in 2022 to £69,235 in 2023. The charity also continues to benefit from various donations of services and facilities in kind.

In 2023 the most notable change in our trading activities was the setting up of a trading company (Turing IT Ltd). The Turing Trust now outsources our trading activity to Turing IT Ltd and receives 100% of the net distributable profits as a donation in return. This transfer of trading activity is reflected in the decreased income (£206,738) from trading in 2023 (2022: £406,264).

Financial Report (2)

Our expenditure has also risen substantially in 2023. Most notably our expenditure on charitable activities has risen by 52% from £415,593 to £633,631. This reflects one 40ft container shipped to Kenya and three 40ft containers shipped to Malawi. We continue to support the expansion of our team in Malawi with offices in Blantyre, Lilongwe and Mzuzu which will allow us to support schools across the whole of Malawi.

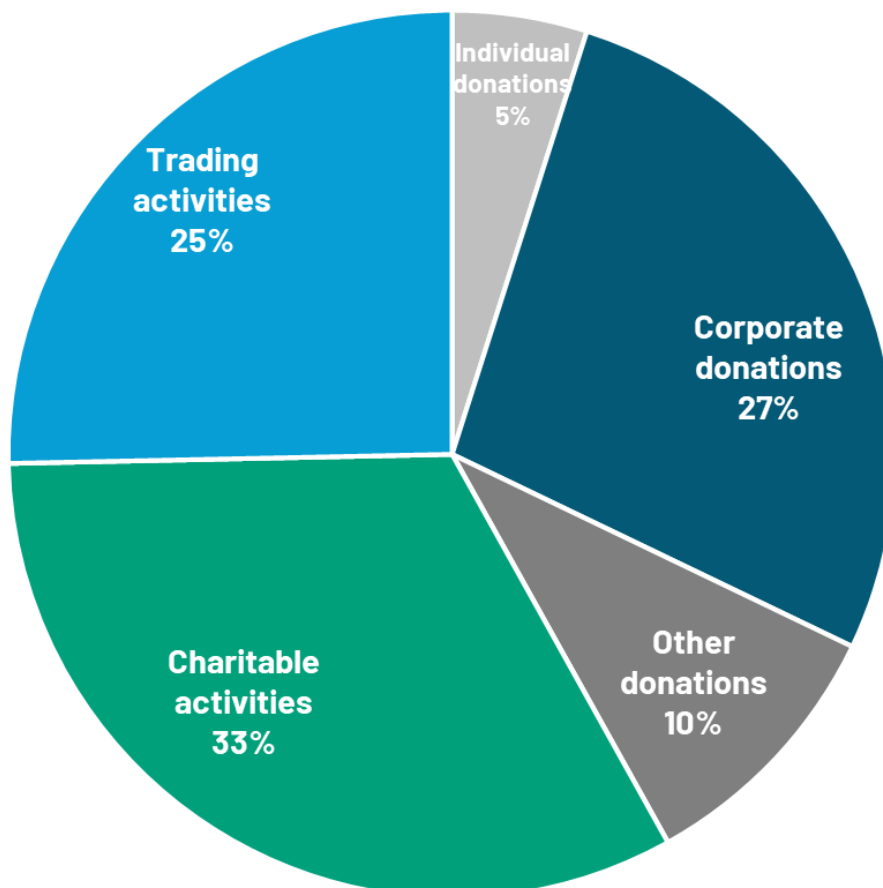
Staffing costs are our most significant item of expenditure, representing 39% of our overall costs. However, without this valuable resource and our brilliant volunteers, we

would be unable to deliver our day to day operations and projects to continue to maximise our impact in the UK, Malawi and gradually further afield.

The cost of selling donated goods decreased significantly in 2023 and principally reflects the costs incurred through our partnership with Vyta prior to the transfer of trading activity to Turing IT Ltd.

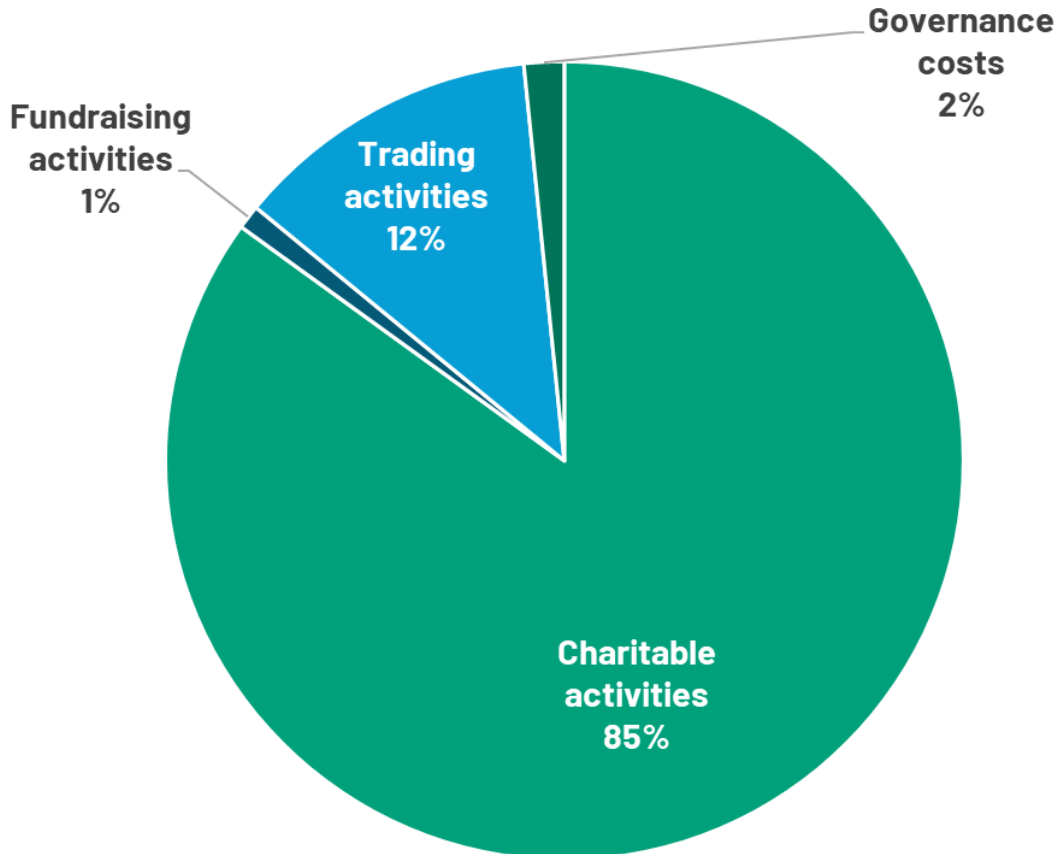
Our governance costs remain low at 2% of our total expenditure and principally reflect the cost of audit and outsourced accountancy support.

Sources of cash funds



Financial Report (3)

Expenditure



Our cash funds (excluding the £44,408 liability remaining for the Energy Savings Trust loan at the end of 2023 and the loan of £164,000 from JD & NJ Turing for the purchase of our Pentland premises) have decreased from £663,802 to £535,721. However, The Turing Trust purchased our Pentland premises for £364,000 in July 2023, which means that the charity now has a permanent home for its operations.

The trustees of The Turing Trust have reviewed its reserves policy in 2023 and consider that one month of working capital is sufficient free reserves to manage the day to day operations of the Trust and in the unlikely event of the need to wind down the charity, cover any necessary costs. The free reserves at the end of 2023 were £60,183 which ensured that the policy was met.

The Turing Trust designated fund, the Schools' Future Fund supports our long-term responsibilities for beneficiary schools. This is set at a minimum of four months' operating costs in the UK and six months' operating costs in Malawi, to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. In 2023 there was £762,000 in the Schools' Future Fund.

Financial Report (4)

The Turing Trust did not run a deficit in 2023 and at year end had receivables of £112,238 and liabilities of £222,134.

Our main partner in Malawi has also increased the income generated by operating as a social enterprise. Through our joint programme Computers for Enhanced Education generated 85,988,900MWK (approximately £60,754) in 2023 compared with 43,667,5740 MWK (approximately £35,443) in 2022. This demonstrates the long-term sustainability of our project in Malawi. These funds are used for our charitable objectives through our programmes in Malawi.

Key Figures

	2021 (restated) £	2022 (restated) £	2023 £
Total incoming funds	462,985	810,241	963,338
Total donated goods, services and facilities	200,557	94,813	131,731
Total outgoing resources	398,590	620,782	745,729
Net income	264,952	284,272	217,609
Cash in Bank (at year end, excluding any loans)	426,729	663,802	535,721

Risk Management

The Trustees place a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Trustees also place a high priority on minimising the risk to our staff and volunteers and the risk of not being able to deliver our charitable objectives on a sustainable basis. Policies and procedures are in place covering health and safety related matters, safeguarding and operational matters. The risk register is reviewed regularly by the board of trustees, with the highest risks being reviewed quarterly and the full risk register being reviewed annually. The principal risks are identified and mitigation strategies discussed and agreed.

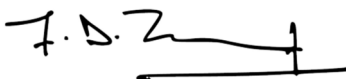
Financial Report (5)

As of December 2023, the Board of Trustees had identified the most significant risks as:

Risk category	Description of risk	Strategy to manage risk
Information technology. Failure of IT security	Potential of a data breach / non-compliance with GDPR, theft from the warehouse or malicious hacking leading to loss of customer data bearing assets.	Processes in place for wiping and checking efficacy on all equipment as well as ensuring physical security. Use of protective software such as OnDMARC to prevent spoofing attacks. Refresher training provided regularly to all.
Fundraising	Potential loss of grant funding or regular cash donations.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Equipment donations	Potential loss of IT donations would impact our ability to deliver our charitable objectives and also to raise funds from the sale of high-spec IT equipment.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Procedural and systems documentation	Potential of organisational procedures not being adequately followed resulting in adverse outcomes.	Policies in place to cover all aspects of work. Staff undergo PVG checks. Volunteers undergo training and agree to our terms. Training on policies delivered regularly to all.

Overall, The Turing Trust has continued to demonstrate a stable financial performance. The charity is in a strong place to continue to expand our work to deliver our charitable objectives in a financially sustainable manner over the long-term.

Approved by the Trustees and signed on their behalf,



J D Turing (Chair)
13th May, 2024

Independent Auditors' Report

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
THE TURING TRUST
FOR THE YEAR ENDED 31 DECEMBER 2023**

Opinion

We have audited the financial statements of The Turing Trust ('the charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, Including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of the resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Independent Auditors' Report (2)

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 (as amended), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees';
- Proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 31, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report (3)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 155 of the Charities Act 2011 (as amended) and section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities.

This description forms part of our Report of the Auditors.

Independent Auditors' Report (4)

Use of our report

This report is made solely to the Trust's members and trustees, as a body, in accordance with section 155 of the Charities Act 2011 (as amended) and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the Trust's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

13th May, 2024

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

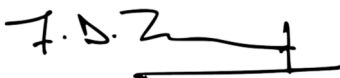
Accounts: Statement of Financial Activities as at 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022 RESTATED
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		237,941	104,217	342,158	208,391
Grants		0	0	0	16,800
Donated goods		69,235	0	69,235	31,689
Donated services		34,190	0	34,190	14,375
Donated facilities		28,306	0	28,306	48,749
Charitable activities					
Grants		0	264,563	264,563	166,943
Other income derived from charitable activities		2,769	0	2,769	9,540
Trading activities					
Sale of donated goods		178,070	0	178,070	396,824
Other trading activities		28,668	0	28,668	9,440
Investment income (interest on bank deposits)		15,379	0	15,379	2,303
Total income	4,5	594,558	368,780	963,338	905,054
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		6,714	543	7,257	12,346
Costs incurred in the sale of donated goods		92,736	0	92,736	182,038
Expenditure on charitable activities					
Donated goods distributed		87,086	52,284	139,370	116,753
Payments relating directly to charitable activities		163,605	330,636	494,241	298,840
Obsolete stock recycled during the year written off		0	0	0	0
Governance costs		12,125	0	12,125	10,805
Total expenditure	7	362,266	383,463	745,729	620,782
Net income / (expenditure) and net movement in funds for the year		232,292	(14,683)	217,609	284,272
Reconciliation of funds	19				
Total funds brought forward		589,891	208,971	798,862	514,590
Transfers to / (from) funds		0	0	0	0
Total funds carried forward		822,183	194,288	1,016,471	798,862

Accounts: Balance Sheet as at 31 December 2023

	Note	2023	2022 RESTATED
		£	£
Fixed assets (NBV)			
Tangible assets	11	371,708	6,845
Investments		0	0
Total fixed assets		371,708	6,845
Current assets			
Stock	14	10,530	9,796
Debtors	15	112,238	206,113
Cash in bank and in hand	13	744,129	716,946
Total current assets		866,897	932,855
Liabilities			
Creditors: falling due within one year	16	122,462	96,430
Total assets less current liabilities		1,116,143	843,270
Creditors: falling due after more than one year	16	99,672	44,408
Net assets		1,016,471	798,862
The funds of the charity	19		
General funds		60,183	59,485
Designated funds		762,000	530,406
Restricted funds		194,288	208,971
Total charity funds		1,016,471	798,862

Approved by the Trustees and signed on their behalf by:




JD Turing (Chair)

B Hollywood

Date: 13th May, 2024

Accounts: Statement of Cashflows as at 31 December 2023

	2023	2022
	£	£
Cash provided by (used in) operating activities	224,200	238,120
Cash flows from investing activities		
Bank interest	15,379	2,303
Purchase of tangible fixed assets	(367,660)	(3,350)
Cash provided by / (used in) investing activities	(352,281)	(1,047)
Cash flows from financing activities		
Loan finance	164,000	0
Repayment of borrowing	(8,736)	8,736
Cash provided by (used in) financing activities	155,264	8,736
Increase (decrease) in cash and cash equivalents in the year	27,183	228,337
Cash and cash equivalents at the beginning of the year	716,946	488,609
Total cash and cash equivalents at the end of the year	744,129	716,946

Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2023

	2023	2022
	£	RESTATED £
Net income / expenditure (as per Statement of Financial Activities) Includes interest	217,609	284,272
Add back in depreciation charge	2,797	2,066
Add back investment income	(15,379)	(2,303)
Decrease (increase) in stock	(734)	(49,019)
Decrease (increase) in debtors	93,875	(184,789)
Increase (decrease) in creditors	(73,968)	78,299
Net cash provided by / (used in) operating activities	224,200	238,120

Analysis of Changes in Net Debt as at 31 December 2023

	At start of year	Cashflows	Non cash changes	At end of year
Cash	716,946	27,183	0	744,129
Loans falling due within one year	(8,736)	(100,000)		(108,736)
Loans falling due after more than one year	(44,408)	(55,264)		(99,672)
Net cash	663,802	(128,081)	0	535,721

Accounts: Statement of Financial Activities as at 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022 RESTATED	Total Funds 2021
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		152,928	55,463	208,391	175,514
Unrestricted grants		16,800	0	16,800	5,000
Donated goods		31,689	0	31,689	128,908
Donated services		14,375	0	14,375	22,900
Donated facilities		48,749	0	48,749	48,749
Charitable activities					
Restricted grants		30,000	136,943	166,943	196,397
Other income derived from charitable activities		6,950	2,590	9,540	4,253
Trading activities					
Sale of donated goods		396,824	0	396,824	76,332
Other trading activities		9,440	0	9,440	4,759
Investment income (interest on bank deposits)		2,303	0	2,303	730
Total income	4,5	710,058	194,996	905,054	663,542
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		12,053	293	12,346	4,165
Costs incurred in the sale of donated goods		182,038	0	182,038	54,049
Expenditure on charitable activities					
Donated goods distributed		83,439	33,315	116,754	72,261
Payments relating directly to charitable activities		93,235	205,606	298,840	252,204
Obsolete stock recycled during the year		0	0	0	8,243
Governance costs		10,805	0	10,805	7,668
Total expenditure	7	381,569	239,213	620,782	398,590
Net income / (expenditure) and net movement in funds for the year		328,489	(44,218)	284,272	264,952
Reconciliation of funds	18				
Total funds brought forward		261,411	253,179	514,590	249,638
Transfers to / (from) funds		(10)	10	0	0
Total funds carried forward		589,891	208,971	798,862	514,590

Accounts: Notes to the Accounts

The Turing Trust is registered with the Office of the Scottish Charity Regulator (OSCR) SC046150 and with the Charity Commission of England and Wales 1156687.

1. Accounting Policy

a. Basis of Preparation

The Turing Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention, except for donated goods which are included at fair value.

Preparation of the accounts follows the guidance from the Office of the Scottish Charity Regulator (OSCR) and the Charity Commission of England and Wales.

The accounts (financial statements) have been prepared in accordance with the following:

- 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 in October 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- Charities Act 2011 (as amended)
- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006

The accounts have been prepared to give a “true and fair view”.

b. Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about The Turing Trust’s ability to continue as a going concern.

c. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. The reserves fund is a designated fund derived from the unrestricted funds of the charity. Restricted funds are donations or grants which are to be solely used for specific projects. Details of restricted funds are given in note 19.

d. Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

i. Grants

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. For grants that are awarded over more than 1 year and payments dependent on reaching project milestones, income is not recognised until the grant money has been received.

Accounts: Notes to the Accounts (2)

ii. Donations

Individual and corporate donations that are made through fundraising platforms are recognised as income at the point the donation to the fundraising platform is made.

iii. Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. Gift Aid receivable, whether the donation is paid directly or via a fundraising platform, is recognised as income at the point at which the donation is made.

iv. Legacies

The Turing Trust does not receive any incoming resources from legacies.

v. Cryptocurrency donations

Income from cryptocurrency donations is not recognised in the financial statements until they have been converted into GBP (via Coinbase) and paid into our cash account. The valuation of the cryptocurrency donations held in our Coinbase account at the end of the financial year is based on the exchange rates used by Coinbase on that date and given in note 13 to the accounts. Cryptocurrency donations made via The Giving Block are converted into USD at the time of donation and recognised in our financial statements from the date of donation.

vi. Donated goods

Goods donated via our offices in Pentland are recognised at fair value at the point at which they have been processed and packed ready for international distribution or are distributed to UK recipients. Donated goods are typically distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner. Refurbished donated goods that are deemed suitable for sale to provide funds to cover operational costs are recognised at their sale value at the point of sale.

Goods donated through our partners are recognised in the accounts once they have been processed either as our share of the proceeds of sale less the costs of sale, or for goods designated for distribution to beneficiaries at no cost at fair value (as above). Donated goods that have not yet been processed are not valued until they are either ready for distribution (fair value as above) or sale.

Goods donated for on-going use by the charity are recognised in the SoFA as incoming resources at fair value when receivable and those valued under £1000 are expensed in the SoFA in the year in which they were received. Any goods valued at >£1000 are recognised as tangible fixed assets.

Accounts: Notes to the Accounts (3)

vii. Donations in kind – services

Donated services are measured and included in the accounts on the basis of the value of the gift to the charity. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. Where it is not possible to value a gift of services to the charity reliably, these are described in the notes to the accounts. Note 4 has details of services donated in kind.

viii. Donations in kind – facilities

Donated premises used by The Turing Trust are measured and included in the accounts at fair rent valuation.

ix. Volunteer help

The value of any voluntary help received is not included in the accounts, but the contribution of volunteers is described in note 10 and in the trustees' annual report.

e. Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- the amount of the obligation can be measured or estimated reliably.

The Trust registered for VAT on 1st March 2022 and expenditure is shown net of VAT. Irrecoverable VAT relating to non-business or exempt activities is accounted for as part of the expenditure to which it relates.

f. Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, office costs, costs of administration and currency costs not related to specific projects. Support costs have been apportioned between fundraising costs, trading costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 8.

g. Fundraising costs

Fundraising costs are costs incurred in generating income for the charity and include a proportion of staff costs apportioned on the time spent and fundraising platform fees. The analysis of fundraising costs and the basis of apportionment are detailed in notes 7 and 8.

h. Trading costs

Trading costs are those involved in generating income by the sale of refurbished donated goods. These costs include a proportion of staff costs apportioned on the time spent, the relevant costs of sale and marketing and payment provider fees. The analysis of trading costs and the basis of apportionment are detailed in notes 7 and 8.

Accounts: Notes to the Accounts (4)

i. Costs of charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in notes 7 and 8.

j. Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Governance costs are reported separately in the Statement of Financial Activities and are detailed in note 7.

k. Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

l. Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in 90-day notice interest bearing savings accounts.

m. Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to have to settle the debt.

n. Realised gains and losses

i. Fixed assets

These are recognised in the Statement of Financial Activities as they arise. Losses / gains on fixed assets are calculated as the difference between the net book value at the beginning of the year (or purchase value if later) and the amount realised on sale / scrapping.

ii. Exchange rate gains / losses

Donations made in USD are held in a USD account until transferred to our partners in Malawi. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the Bank of England spot rate at the close of the financial year. Further details are given in note 9.

o. Tangible fixed assets

Individual fixed assets valued at >£1,000 are capitalised at cost, or at fair market valuation for those items that have been donated and are kept for the use of the charity. They are depreciated over the estimated useful economic lives on a straight-line basis as follows:

Asset category	Estimated useful economic life	Annual rate of depreciation
Fixtures and fittings	5 years	20%
IT equipment	3 years	33.3%

Land and buildings are stated at cost less accumulated depreciation. When considering depreciation the Trustees believe that due to the high residual value of the property, as it is well maintained, any depreciation charge in respect of the land and buildings would be immaterial and therefore no charge has been made.

Accounts: Notes to the Accounts (5)

p. Intangible fixed assets

Intangible fixed assets are included on the balance sheet only if it is possible to determine a fair value for that asset. When this is not possible, details of the intangible fixed asset are given as a note to the accounts (note 12).

q. Stocks held for distribution to beneficiaries or for sale to raise funds to support our charitable activities (see also 1.d.vi)

Stocks that have been processed and packed ready for distribution are held at fair value which is deemed to be the most economical replacement cost. Only stock with a dedicated asset number from our stock management system is valued (PCs, laptops, tablets and mobile phones). Low-value items such as monitors, keyboards, mice and other peripherals are not included as the value is considered to be immaterial. Refurbished goods that are sold to raise funds to support our charitable activities are valued at the sale cost at the time of sale and the income from the sale recognised on the Statement of Financial Activity. Details of stock movements are given in note 14.

r. Staff costs and pensions

Staff costs are apportioned according to the time each member of staff spends on an activity (fundraising, trading which includes the sale of refurbished donated goods to raise funds for the charity and charitable work). Full details of the allocation of staff costs are given in note 10.

All staff are enrolled in the Nest workplace pension scheme with an employer's contribution rate of 4% of pensionable pay and an employee contribution rate of 5% of pensionable pay (the employee's basic pay) with the option for employees to make additional voluntary contributions if they wish to. Employees who are eligible are also given the opportunity to participate in a pension salary sacrifice scheme.

The charity made no redundancy payments during the reporting period.

s. Judgment and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgment, 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. The most significant judgment in the accounts relates to the valuation of donated stock.

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

2. Related party transactions

The Charity Commission of England and Wales has given permission for James Turing to be employed as the Chief Executive Officer of the Turing Trust even though he is a connected party to one of the trustees. This trustee is not involved in any decisions taken that relate directly to James Turing or his employment.

HMRC has confirmed that the provision of rent-free accommodation by JD & NJ Turing to The Turing Trust via a lease meets the requirements of a gift of a qualifying interest in land as set out at S433 Income Tax Act 2007 provided that the transaction is evidenced as being arm length with an independent valuation of the rental value and that the donor does not become entitled to an interest or right in that property in accordance with S444 ITA 2007. The current valuation of the market rental value performed in January 2023 is £56,000 per annum. The value of the rent donated in 2023 (prior to the purchase of the property by The Turing Trust on 03/07/2023) was £28,306.



Accounts: Notes to the Accounts (6)

The Turing Trust purchased Unit 7C, Pentland Industrial Estate, Loanhead EH20 9QH from JD and NJ Turing on 03/07/2023 for £364,000. The purchase was part-funded by an interest free loan of £164,000 from JD & NJ Turing, all of which remains outstanding at the year end.

Turing IT Ltd was set up by James Turing (a connected party to one of the trustees of The Turing Trust and sole director and member of the company) to undertake trading on behalf of The Turing Trust. The details of the relationship between The Turing Trust and Turing IT Ltd are covered by an outsourcing agreement whereby Turing IT undertakes all trading for The Turing Trust in return for the donation of distributable profits. In 2023, The Turing Trust loaned Turing IT £20,000. This loan with interest of £764 was repaid in full by year end. Turing IT paid The Turing Trust rent and service charge of £6,439 and donated £14,984. At year end, Turing IT further donations due from sales in 2023 were estimated to be £90,000.

The Turing Trust reimbursed JD & NJ Turing for the cost of buildings insurance (01/01/2023-17/07/2023 when the policy taken over by The Turing Trust) £1,454 (2022 full year: £2,817).

Trustee expenses

No expenses were paid to Trustees in 2023 (two trustees were paid a total of £541 in expenses for attending trustee meetings in 2022). Trustees receive no remuneration or other benefits from the charity other than expenses.

3. Legal status of The Turing Trust

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission of England and Wales on the 15th April 2014.

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on 19th November 2015.

Accounts: Notes to the Accounts (7)

4. Analysis of income

		Unrestricted funds	Restricted funds	Total funds	2022 RESTATED
	Analysis	£	£	£	£
Donations & Legacies	Individual donations	14,244	20,595	34,839	28,227
	Gift aid	1,216	4,061	5,277	4,335
	Corporate donations	144,885	77,211	222,096	110,832
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	77,596	2,350	79,946	64,997
	Grants				
	Social Investment Scotland	0	0	0	0
	Lendlease Europe Limited	0	0	0	1,800
	The 4814 Trust	0	0	0	15,000
		0	0	0	16,800
	Donated goods				
	For distribution or sale to raise funds to support our charitable activities	69,235	0	69,235	31,689
	Donated services				
	Boss Digital staff support for our website and communications	5,000	0	5,000	5,000
	Sopro support with marketing	15,000	0	15,000	9,375
	Turing IT Ltd - Services of CEO	14,190	0	14,190	0
	Donated facilities				
	Use of premises at Pentland for nominal rent of £1 per annum	28,306	0	28,306	48,749
	Total donated goods, services and facilities	131,731	0	131,731	94,813
Total		369,672	104,217	473,889	320,004

Total income from donations in the previous year (restated) was £320,004 of which £264,541 was unrestricted and £55,463 was restricted.

The Turing Trust also benefits from donations of software licenses with support from Redbooth, OnDMARC, Sage, Salesforce, GoogleAdWords, Microsoft Office 365 Business Essentials. These are not included in the accounts as the charity would use open source software to provide an equivalent benefit and so the value to the gift to the charity is deemed to be £0.

Accounts: Notes to the Accounts (8)

4. Analysis of income (2)

		Unrestricted funds	Restricted funds	Total funds 2023	2022 RESTATED
	Analysis	£	£	£	£
Charitable activities	Grants				
	UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	0	0	0	230
	Nightsky Foundation	0	40,000	40,000	0
	Baillie Gifford International Sponsorship Committee	0	0	0	30,000
	Foundation Scotland/Baillie Gifford UK Training Programme	0	0	0	5,000
	Kickstart scheme (administered by Scottish Borders Council)	0	26,232	26,232	26,232
	Long Term Unemployed Programme (administered by Midlothian Council)	0	9,992	9,992	14,762
	Entain Foundation	0	0	0	85,000
	Blackrock via Tides Foundation	0	7,986	7,986	0
	Mailforce	0	204,681	204,681	0
	Other grants <£10,000	0	1,904	1,904	5,719
		0	264,563	264,563	166,943
	Sale of goods at cost to other charities for distribution to beneficiaries	1,440	0	1,440	2,810
	Reimbursement of costs associated with collection of IT equipment and delivery of IT equipment to other charitable organisations	1,329	0	1,329	6,730
		2,769	0	2,769	9,540
Total		2,769	264,563	267,332	176,483

Total income from charitable activities in the previous year was £176,483 of which £36,950 was unrestricted and £139,533 was restricted.

Accounts: Notes to the Accounts (9)

4. Analysis of income (3)

		Unrestricted funds	Restricted funds	Total funds 2022	2021
	Analysis	£	£	£	£
Other trading activities	Sales of refurbished computers	178,070	0	178,070	399,883
	Licenses / royalties for use of Turing Trust branding	2,874	0	2,874	2,024
	Rent of premises & associated costs	6,439	0	6,439	0
	Other fees including IT collection and data removal and audit reports	19,355	0	19,355	4,357
Total		206,738	0	206,738	406,264
Income from investments	Interest income	15,379	0	15,379	2,303
Total		15,379	0	15,379	2,303
TOTAL INCOME		594,558	368,780	963,338	905,054

All investment income arises from money held in interest bearing 90-day deposit accounts that are covered by the Financial Services Compensation Scheme or the Gibraltar Deposit Guarantee Scheme.

All income from other trading activities and income from investments was unrestricted in the current and previous year.

5. Analysis of receipts of government grants

	Description	2023	2022
Restricted grants			£
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. For a project supporting Malawian girls with IT skills.	0	230
Kickstart scheme (administered by Scottish Borders Council)	Support for salary costs and costs of providing support for participants to develop work skills and experience.	0	26,232
Longterm Unemployed Programme (administered by Midlothian Council)	Grant payment for the costs of paying for two employees working 30 hours per week for 26 weeks.	9,992	14,762
Job Creation Scheme >25's (City of Edinburgh Council - Business Growth & Inclusion) (included in grants <£10,000)	Funding provided through the Scottish Government's No One Left Behind Funding for two paid Work Experience Placements working 16 - 20 hours per week for 26 weeks.	1,904	3,719

Accounts: Notes to the Accounts (10)

6. Role of volunteers

Volunteers play a crucial part in our activities. They play a key role in our computer refurbishment operations in Edinburgh and in helping to load containers on shipping days. We also have several volunteers who work remotely to support our operations and their activities include the sourcing and development of e-learning materials and their alignment to the Malawi curriculum, website and social media support, risk management, bookkeeping and the preparation of the accounts and annual report. In 2023, 258 volunteers supported The Turing Trust with over 9,000 hours of work.

7. Analysis of expenditure (1)

Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Total funds	2022
Analysis	£	£	£	£
Staff costs (note 10)	3,180	0	3,180	6,597
Overheads	782	0	782	2,371
Cost of donations (platform fees)	2,752	543	3,295	3,378
Sub Total	6,714	543	7,257	12,346

Total expenditure on fundraising activities in the previous year was £12,346 of which £12,053 was unrestricted and £293 was restricted.

Analysis of expenditure on trading activities (including the sale of donated goods)

	Unrestricted funds	Restricted funds	Total funds 2023	2022 RESTATED
Analysis	£	£	£	£
Staff costs (note 10)	5,301	0	5,301	29,543
Overheads	1,238	0	1,238	10,613
Cost of sales	86,197	0	86,197	141,882
Sub Total	92,736	0	92,736	182,038

Total expenditure on trading activities in the previous year (restated) was £182,038 all of which was unrestricted.

Accounts: Notes to the Accounts (11)

7. Analysis of expenditure (2)

Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds 2023	2022 RESTATED
Analysis	£	£	£	£
Staff & volunteer costs in UK (note 10)	97,459	184,299	281,758	169,174
Project costs	3,372	145,997	149,369	69,042
Overheads in UK	62,755	360	63,115	60,624
Cost of computers distributed	87,086	52,284	139,370	116,753
Cost of obsolete donations recycled	0	0	0	0
	250,672	382,940	633,612	415,592
Governance costs				
Audit of accounts	7,334	0	7,334	5,480
Trustee expenses	0	0	0	541
Professional and legal costs	4,791	0	4,791	4,784
	12,125	0	12,125	10,805
Total	262,797	382,940	645,737	426,398
Total expenditure	362,266	383,463	745,729	620,782

Total expenditure on charitable activities in the previous year was £397,625 of which £128,704 was unrestricted and £268,921 was restricted.

Accounts: Notes to the Accounts (12)

8. Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising, trading and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity and are reported on separately under charitable expenditure from unrestricted funds. Trading costs include those involved in the sale of donated goods to raise funds to support our charitable objectives.

The bases of allocation used are:

- the proportion of each member of staff's time used in a particular activity
- direct allocation where support costs have been funded for a specific project

Overheads

	2023 £	2022 £
Marketing – printed materials / promotional goods	897	833
Website	319	426
Rent and rates	5,521	5,580
Gas and electric	7,644	4,900
Internet / phone	575	479
Travel and Entertainment	569	215
Office costs	6,215	4,781
Insurance	4,184	4,128
Repairs and renewals	616	3,799
Bank charges	3	79
Foreign exchange transactions	246	21
Exchange rate (gain) / loss	2,043	(7,844)
Bad debts	200	397
Depreciation	2,797	2,065
Donated services (branding, website)	5,000	5,000
Donated facilities	28,306	48,749
Total	65,135	73,608

Accounts: Notes to the Accounts (13)

Allocation of overheads

Activity	2023		2022	
	% Staff Time	£	% Staff Time	£
Charitable	96.9	63,115	82.4	55,273
Charitable (project related)				4,901
Fundraising	1.2	782	3.2	2,371
Trading	1.9	1,238	14.4	10,613
Total overheads cost		65,135		73,608

9. Analysis of funds held in USD accounts

Donations made in USD are held in a USD account until transferred to our partners in Malawi. This minimises transaction costs. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the Bank of England spot rate at the close of the financial year.

Transferwise (Wise)	2023		2022	
	\$	£	\$	£
Balance at start of year	38,501	31,980	51,338	37,298
Additions	64,234	54,016	36,604	28,899
Payments	(94,466)	(77,929)	(49,378)	(42,008)
Fees	(95)	(76)	(63)	(53)
Exchange rate gain / loss	0	(1,580)	0	7,844
Balance at end of year	8,173	6,411	38,501	31,980

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs

	2023	2022
	£	£
Salaries and wages	248,928	186,472
Seconded staff costs	14,190	
Social security costs	17,412	11,497
Pension costs (employer contributions)	9,299	6,954
Volunteer costs	410	391
Total staff costs	290,239	205,314

No employees in the current or previous year received employee benefits (excluding employer pension costs) greater than £60,000.

Accounts: Notes to the Accounts (14)

Key management personnel costs (excluding trustee costs)

	2023	2022
	£	£
Total amount paid to key management personnel including pension	35,812	60,392

Staff numbers

	2023	2022
	Number	Number
Average head count in the year (FTE)	8.2	6.3
Full-time staff	4	5
Part-time staff	1	10
FTE at the start of the financial year	6.5	6.25
FTE at the end of the financial year	8.2	6.5

The average number of staff on a head count basis was 10 (2022: 8).

Trustee expenses

No trustees were reimbursed expenses for attending trustees meeting during the year (2022: Two trustees were reimbursed a total of £541). Trustees receive no remuneration or other benefits from the charity other than expenses.

Accounts: Notes to the Accounts (15)

11. Tangible fixed assets

Cost (for purchases) or valuation (for donated goods)						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	IT equipment	Total
	£	£	£	£	£	£
At the beginning of the year	0	0	0	10,327	0	10,327
Additions	364,000	0	0	3,660	0	367,660
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
At end of the year	364,000	0	0	13,987	0	377,987
Depreciation and impairments						
Basis	Not applicable	SL	Not applicable	SL	SL	
Rate	Not applicable	5 years	Not applicable	5 years	3 years	
At beginning of the year	0	0	0	3,482	0	3,482
Disposals	0	0	0	0	0	0
Depreciation	0	0	0	2,797	0	2,797
Impairment	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
At end of the year	0	0	0	6,279	0	6,279
Net book value						
Net book value at beginning of the year	0	0	0	6,845	0	6,845
Net book value at end of the year	364,000	0	0	7,708	0	371,708

During the year Turing Trust purchased the Pentland warehouse for £364,000.

Accounts: Notes to the Accounts (16)

12. Intangible assets

The Turing Trust has registered the mark Turing (Trade Mark No: UK00003348952) in respect of the repair of computers for charitable purposes. This is not included in the balance sheet as it is not possible to determine a fair value for this asset.

The Turing Trust accepts cryptocurrency donations via Coinbase (see note 15 below for details of current holdings). These donations are recognised as intangible assets until transferred into GBP (for significant donations this is as soon as possible following receipt of the donation, given the significant volatility of all cryptocurrencies). Smaller donations are aggregated and converted into GBP once the combined donations reach a threshold of £500.

13. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand (GBP)	89,744	293,444
Cash at bank and in hand (USD)	6,411	31,980
Notice deposits (less than 3 months)	647,974	391,552
Total cash and cash equivalents	744,129	716,946

Cash held in 2023 included £44,408 (2022: £53,144) remaining of the loan from the Energy Savings Trust.

The notice deposits are two 90-day notice accounts held with Triodos Bank (registered in UK) and Moneycorp Bank (registered in Gibraltar) and a 32 day notice account held with Lloyds Bank (registered in the UK). All of the amounts held on interest bearing deposit are available to spend on charitable activities.

Cryptocurrency donations via Coinbase are not included in the income statement until converted into GBP and transferred to our current account.

Holdings in Coinbase at year end (GBP equivalent at rate of exchange at year end)

	2023	2022
	£	£
Coinbase holdings	387	89

Accounts: Notes to the Accounts (17)

14. Stock

	2023	2022 RESTATED
	Donated goods	Donated goods
	£	£
Opening	9,796	70,371
Adjustment: re stock recognition policy*		65,816
Added in period	69,235	31,689
Expensed in period	(68,501)	(26,448)
Closing	10,530	9,796

* From 2023 only donated stock processed and packed ready for distribution is held at fair value, deemed to be the most economical replacement cost. Any donated goods sold to raise funds to support charitable activities are valued at net realisable value at time of sale. The restatement of the 2022 stock in line with the new policy has resulted in a reduction in prior year opening stock value by £65,816.

15. Debtors and prepayments

	2023	2022
	£	£
Trade debtors	5,609	202,783
Prepayments and accrued income	100,190	3,330
Other debtors	6,439	0
Total	112,238	206,113

The Turing Trust does not have any debtors falling due after one year.

16. Creditors and accruals

	2023	2022
	£	£
Trade creditors	61	65,078
VAT	619	12,898
Accruals and deferred income	13,046	9,718
Other creditors	208,408	53,144
Total	222,134	140,838

Accounts: Notes to the Accounts (18)

The Energy Savings Trust loan to The Turing Trust was made in January 2021 with interest free repayment to be made over 8 years, starting in February 2021. Of the outstanding £44,408, £8,736 is due to be repaid in 2024.

Repayments of the Energy Savings Trust loan:

	2023	2022
	£	£
Due < 1 year	8,736	8,736
Due 2-5 years	34,944	34,944
Due after 5 years	728	9,464
Total	44,408	53,144

Repayments of the loan from JD & NJ Turing:

	2023	2022
	£	£
Due < 1 year	100,000	0
Due 2-5 years	64,000	0
Due after 5 years	0	0
Total	164,000	0

This loan is secured by standard security over the property.

17. Contingent assets and liabilities

The Turing Trust does not have any recognisable contingent liabilities.

The Turing Trust is in receipt of grants where subsequent payments are contingent on the approval of progress reports. These are detailed below:

Description of grant	Estimate of financial effect in following year	
	2023	2022
	£	£
Long term Unemployment Programme	3,250	4,376
Baillie Gifford International Sponsorship Committee	40,000	0
Job Creation Scheme >25's	0	1,807
Total	6,243	6,183

The Long Term Unemployment Programme is on track and we do not anticipate any issues relating to the timing or settlement of this grant.

Baillie Gifford confirmed an award in December 2023 for £80,000 over two years for a programme of activity commencing in May 2024 when the first £40,000 is available for drawdown and the 2nd tranche will be granted in May 2025 subject to satisfactory performance and reporting.

18. Funds held by the charity

The charity does not hold any endowment funds.

Accounts: Notes to the Accounts (19)

19. Details of material funds held and movements during the CURRENT reporting period

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted			£	£	£	£	£
Malawi Project							
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	42,764	39,432	40,176	0	42,020
Malawi project (Baillie Gifford 2023-2024)	R	To fund the provision of digital skills and equipment to 7,000 Malawian students	0	40,000	29,406	0	10,594
Malawi Nightsky Foundation Project	R	The project will provide 400 computers to 20 Malawian schools to benefit 7,000 students. We will provide training to 40 teachers in digital pedagogy, a digital e-library and long-term maintenance plans.	0	40,000	40,000	0	0
IT for Schools (Malawi)	R	To support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	81,207	2,350	83,557	0	0
Kenya Project							
IT for Schools (Kenya)	R	Three year project to install 700 computers across 35 schools and community centres in Kenya, along with training for 70 teachers in digital pedagogy and networking to benefit 12,000 Kenyan students.	85,000	0	48,131	0	36,869
Bridge the Digital Divide in UK							
Bridge Digital Divide in the UK (includes Mailforce grant of £204,681 and Big Give Green Match Fund of £22,435)	R	Support the distribution of computers to disadvantaged schools and students in the UK.	0	227,116	127,297	0	99,819
Training Programmes							
Blackrock via Tides Foundation	R	IT Skills for Employability	0	7,986	3,000	0	4,986

Accounts: Notes to the Accounts (20)

19. Details of material funds held and movements during the CURRENT reporting period (continued)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Restricted (continued)							
Employability Programmes							
Long Term Unemployed Programme (LTUP)	R	The LTUP funded by Midlothian Council have provided funding for salary and training costs for one employee working 30 hours per week for 6 months	0	9,992	9,992	0	0
Job Creation Scheme (JCS) > 25's	R	Funding provided through the Scottish Government's No One Left Behind Funding for two paid Work Experience Placements working 16 - 20 hours per week for 26 weeks.	0	1,904	1,904	0	0
Restricted subtotal	R		208,971	368,780	383,463	0	194,288
Unrestricted							
General Funds	U		59,485	594,558	362,266	(231,594)	60,183
Designated Funds - Schools Future Fund	U	Fund to support long-term responsibilities for schools such which is set at a minimum of four months' operating costs in the UK and six months' operating costs in Malawi to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession at that time are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. This also includes funds for future planned projects that are set to commence with sufficient funding.	530,406	0	0	231,594	762,000
Unrestricted subtotal			589,891	594,558	362,266	0	822,183
Total Funds			798,862	963,338	745,729	0	1,016,471

Accounts: Notes to the Accounts (21)

19. Details of material funds held and movements during the PREVIOUS reporting period (RESTATED)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward RESTATED
			£	£	£	£	£
Restricted							
Malawi Project							
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	R	Small Charities Challenge Fund Grant. To support a project supporting Malawian girls with IT skills.	0	230	230	0	0
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	33,288	54,754	45,278	0	42,764
Malawi project (Koji)	R	To provide 120 computers to 6 Malawian schools, teacher training and long term maintenance	10,394	0	10,394	0	0
Malawi project (Baillie Gifford International Sponsorship Committee)	R	Project DigiLearn to provide 460 computers to 26 Malawian schools to benefit 9,000 students and support teacher training	11,273	30,000	41,273	0	0
Malawi project (including all restricted funds <£10,000)	R	To cover costs of our projects in Malawi including general support wherever required and setting up of computer labs.	9,000	0	9,000	0	0
IT for Schools (Malawi)	R	To support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	160,000	0	78,793	0	81,207
Kenya Project							
IT for Schools (Kenya)	R	Three year project to install 700 computers across 35 schools and community centres in Kenya, along with training for 70 teachers in digital pedagogy and networking to benefit 12,000 Kenyan students.	0	85,000	0	0	85,000
Bridge the Digital Divide in UK							
Bridge Digital Divide in the UK (including all restricted funds for the distribution of computers to schools and disadvantaged students in the UK)	R	Support the distribution of computers to disadvantaged schools and students in the UK	1,156	5,300	6,456	0	0
Training Programmes							
Baillie Gifford Multi Year Award	R	To contribute towards salary costs for one staff member to develop and implement a training programme.	2,406	5,000	7,406	0	0
Wesleyan Foundation	R	Staff costs to develop and deliver training programme	10,000	0	10,000	0	0
Blackrock via Tides Foundation	R	IT for Employability (UK)	11,960	0	11,960	0	0

Accounts: Notes to the Accounts (22)

19. Details of material funds held and movements during the PREVIOUS reporting period (RESTATED) (continued)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward RESTATED
			£	£	£	£	£
Restricted (continued)							
Employability Programmes							
Kickstart Scheme	R	The Kickstart Scheme provides funding for salary and training costs to employers to create jobs for 16 to 24 year olds on Universal Credit	3,702	26,232	29,934	0	0
Long Term Unemployed Programme (LTUP)	R	The LTUP funded by Midlothian Council have provided funding for salary and training costs for two employees working 30 hours per week for 6 months	0	14,761	14,761	0	0
Job Creation Scheme (JCS) > 25's	R	Funding provided through the Scottish Government's No One Left Behind Funding for two paid Work Experience Placements working 16 - 20 hours per week for 26 weeks.	0	3,729	3,729	10	0
Restricted subtotal	R		253,179	194,996	239,214	10	208,971
Unrestricted							
General Funds	U		261,411	710,058	381,568	(530,416)	59,485
Designated Funds - Schools Future Fund	U	Fund to support long-term responsibilities for schools such which is set at a minimum of four months' operating costs in the UK and six months' operating costs in Malawi to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession at that time are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. This also includes funds for future planned projects that are set to commence with sufficient funding.	0	0	0	530,406	530,406
Unrestricted subtotal	U		261,411	710,058	381,568	(10)	589,891
Total Funds			514,590	905,054	620,782	0	798,862

Accounts: Notes to the Accounts (23)

20. Transfers between funds (Current year 2023)

		Reason for Transfer	Amount £
Current year	No transfers for current year		0
Previous year	From unrestricted to restricted funds	To cover a small deficit incurred on the JCS project	10

Transfers between funds (Previous year 2022)

		Reason for Transfer	Amount £
Current year	From unrestricted to restricted funds	To cover a small deficit incurred on the JCS project	10
Previous year	From restricted to unrestricted funds	To accommodate an internal transfer from GBP to MWK as unrestricted funds that are generated in Malawi were spent directly in MWK. This is done as the most efficient means to meet our expenditure whilst minimising foreign exchange fees. In 2023 this sum was spent in Malawi in MWK for restricted funds of the Malawi project (Big Give) fund. Therefore, as these funds are otherwise unrestricted income, but have been spent on a restricted expense this internal transfer restores the balance between our restricted and unrestricted funds.	33,346
Previous year	From unrestricted to restricted funds	This restricted fund has been set up at the end of 2021 to support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	160,000

Accounts: Notes to the Accounts (24)

21. Analysis of net assets between funds

Fund balances at 31 December 2023	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	371,708	0	371,708
Net current assets	550,147	194,288	744,435
Long term liabilities	(99,672)	0	(99,672)
Total charity funds	822,183	194,288	1,016,471

Fund balances at 31 December 2022 (RESTATED)	Unrestricted Funds	Restricted Funds	TOTAL RESTATED
Represented by	£	£	£
Fixed assets	6,845	0	6,845
Net current assets	627,454	208,971	836,425
Long term liabilities	(44,408)	0	(44,408)
Total charity funds	589,891	208,971	798,862

Accounts: Notes to the Accounts (25)

22. Prior Year Adjustment

Since the publication of the 2022 financial statements, the trustees have reviewed and revised the policy for the recognition of stock in the financial statements (see note 1q). The 2022 figures have been restated to be comparable to figures included in the 2023 accounts under the revised policy. The impacts in the 2022 financial statements are noted below:

Changes between original and restated figures for 2022				
	Original		Restated	Change
	£		£	£
Income & Expenditure Account				
Income				
Donations & legacies: Donated goods	131,650		31,689	(99,961)
TOTAL Income	1,005,015		905,054	(99,961)
Expenditure				
Costs incurred in the sale of donated goods	201,178		182,038	19,140
Donated goods distributed	75,310		116,753	(41,443)
Obsolete stock that was recycled during the year written off	12,670		0	12,670
TOTAL Expenditure	611,149		620,782	9,633
Net income/(expenditure) and net movement in funds for the year	393,866		284,272	(109,594)
Total funds carried forward	908,456		798,862	(109,594)
Balance Sheet				
Stock	119,390		9,796	(109,594)
Funds - Designated funds	640,000		530,406	(109,594)
TOTAL charity funds	908,456		798,862	(109,594)

Accounts: Notes to the Accounts (26)

22. Prior Year Adjustment (continued)

Since the publication of the 2022 financial statements, the trustees have reviewed and revised the policy for the recognition of stock in the financial statements (see note 1q). The 2022 figures have been restated to be comparable to figures included in the 2023 accounts under the revised policy. The impacts in the 2022 financial statements are noted below:

Changes between original and restated figures for 2022 (continued)				
	Original		Restated	Change
	£		£	£
Statement of cashflows				
Reconciliation of net income / expenditure to net cash flow from operating activities				
Net income / expenditure (as per Statement of Financial Activities) Includes interest	393,866		284,272	(109,594)
Decrease (increase in stock)	(49,019)		60,575	109,594

23. Events after the end of the reporting period

There are no events to report.



Windows 10 Update Checklist

Task	Done	Date
1. Windows 10 Update	<input checked="" type="checkbox"/>	18/03
2. Check Windows Update	<input checked="" type="checkbox"/>	18/03
3. Check Windows Update	<input checked="" type="checkbox"/>	18/03
4. Check Windows Update	<input checked="" type="checkbox"/>	18/03
5. Check Windows Update	<input checked="" type="checkbox"/>	18/03
6. Check Windows Update	<input checked="" type="checkbox"/>	18/03
7. Check Windows Update	<input checked="" type="checkbox"/>	18/03
8. Check Windows Update	<input checked="" type="checkbox"/>	18/03
9. Check Windows Update	<input checked="" type="checkbox"/>	18/03
10. Check Windows Update	<input checked="" type="checkbox"/>	18/03
11. Check Windows Update	<input checked="" type="checkbox"/>	18/03
12. Check Windows Update	<input checked="" type="checkbox"/>	18/03
13. Check Windows Update	<input checked="" type="checkbox"/>	18/03
14. Check Windows Update	<input checked="" type="checkbox"/>	18/03
15. Check Windows Update	<input checked="" type="checkbox"/>	18/03
16. Check Windows Update	<input checked="" type="checkbox"/>	18/03
17. Check Windows Update	<input checked="" type="checkbox"/>	18/03
18. Check Windows Update	<input checked="" type="checkbox"/>	18/03

THE TURING TRUST

England & Wales - Charity number 1156687

Accounts



Annual Report 2022



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Cover photos:

Front: St Louis High School, Dedza, Central Region, Malawi

Back: Kaseye Girls Secondary School, Chitipa, Malawi

Chief Executive Officer's Report

2022 has been another brilliant year for The Turing Trust as we have again seen significant progress and growth across our operations.

Over the last 12 months we have seen our team achieve some incredible results thanks to the vital support of myriad donors and volunteers. Most significantly we have received an outstanding number of computers donated - 12,187 over the last year! This is nearly double the number donated in 2021 and shows that much of what we are doing to make it easier for people and companies to donate their equipment is working.

We had tremendous support this year from a wide range of 203 businesses that donated IT equipment. Ranging from large multinational companies to small businesses and organisations, these donors provided a vast amount of computers and devices for us to refurbish. Similarly, as in previous years, we received a significant number of computers donated by individuals - this year 237 households supported us with IT equipment.

Of course enabling donations of IT equipment is only the first step in our processes to support education globally. That is why I am similarly pleased to report that we sent one 40' container of equipment to Malawi this year alongside several other shipments to other destinations. Beyond our Malawian work we also distributed 506 computers, tablets and phones to various charities across the globe as well as in the UK.

All of this was of course made possible by the fantastic dedication of hundreds of volunteers. This year we had a tremendous



James Turing

153 volunteers support us in myriad ways. Together they have helped us with over 7,500 hours of hard work, ranging from packing containers on shipping days to the all important refurbishment of computers. We are also immensely proud of the dozens of volunteers who have supported us whilst also using the opportunity to improve their own skill sets and develop their own careers. Over the last year we have seen 15 of our volunteers training with us and going on to find quality jobs.

In total, we have now supported 367 schools and organisations across the UK and globally. Given the size of our team I'm immensely proud of our achievements. By the end of 2022, our work in Malawi in particular has had some phenomenal results. Indeed, since we started working in Malawi in 2016 we have now tripled the number of secondary schools that have a computer lab.

Most importantly, we're starting to see significant long-term change in how Malawian students are learning IT skills.

In 2022, we saw 44% more students choosing Computer Studies for the Malawi School Certificate of Education (MCSE) subject¹. This means that IT is getting embedded as one of the students' typical choices, which is now possible given that more computer labs are available. This is also a significant milestone as the popularity of this IT course in Malawi is now near parity with the UK where 14% of students choose to study IT at GCSE level². Whilst we know we still have a long way to go to make IT accessible for every student, this is a signal achievement that deserves to be celebrated.

Importantly we have matched this growth with financial resources to enable the vital training that accompanies our refurbishment and installation of IT equipment. As we have grown our team further this year, and thanks to the immense support of partners Sopro and Vyta, we have been able to increase the revenue from our UK trading activities by 372% as compared to last year. Indeed, overall The Turing Trust's financial position has remained strong with our income continuing to grow in advance of our spending.

In 2022 our income totalled £1,005,015 a significant increase on our 2021 income of £663,542. Our expenditure of £611,149 in 2022 was also significantly increased compared to that in 2021 (£398,590).

Our spending in 2022 was notably higher than that of 2021, but in line with our increasing income. This enabled us to grow our team over the year both in Malawi and in the UK. It also reflects the ways that we have been able to maximise the benefits and impact of employability schemes available in Edinburgh to support our volunteer trainees

whilst enabling the charity to simultaneously do more good.

This year's annual crowdfunder, the Big Give Christmas Challenge raised a fantastic £26,724. This continues to give us confidence in our ever-growing community of supporters helping us expand our impact year on year.

Throughout the year we ran our programmes within allocated budgets and maintained a tight control on our costs. Overall, in 2022 we again demonstrated our ability to continue our work in a financially sustainable manner in the long-term.

This year our IT asset disposal partners, FGD, joined Vyta. This has helped us increase our capacity further as Vyta also has workshops in Belfast and Dublin and a wider partner network globally. Working with Vyta gives us an ever larger capacity going forwards to process larger donations of IT equipment, particularly from corporates.

We have made considerable progress on many of the goals we set in 2021. This year we opened our third Malawian workshop, in Blantyre, that will enable us to reach schools across the whole country in the coming year. At the same time we managed to install a fantastic 61 schools and organisations in Malawi with computers.

Alongside these installations we also continued to ensure that teachers got the requisite training so they could make the most of their new computer labs. Over the year we ensured that 200 teachers received training in digital pedagogy. We also repaired and replaced 375 PCs to ensure schools had fully working computer labs.

Beyond these social impacts our IT reuse programme has generated significant environmental benefits throughout the year too. By the end of 2022 we had diverted a total of 200 tonnes of PCs that would otherwise have gone to waste over the lifetime of The Turing Trust. The IT equipment we were able to save just in 2022 alone created equivalent carbon savings of 750 tonnes of CO2 emissions, which is the equivalent of planting 1,900 trees, or offsetting the annual carbon footprints of 77 Britons. The embodied energy savings created are also enough to power 180 UK homes for a year as well.

Lastly, I would like to pass on my immense thanks to all of our staff and volunteers who have gone above and beyond this year in their efforts to help others. It is thanks to your hard work and dedication that over 169,000 students have been able to learn vital IT skills. I am immensely looking forward to the year to come and seeing what more we can do building a world with technology-enabled education for all.

James Turing, May 2023

1. Ministry of Education. [2022 Malawi Education Statistics Report](#), p79.
2. Joint Council for Qualifications. [Examination Results](#).



Kasiya Community Day Secondary School, Lilongwe District, Central Region, Malawi



About The Turing Trust

The Turing Trust was set up by Alan Turing's family to enable IT supported learning by reusing computers in classrooms across Africa, Asia and the UK. Our operations in the UK provide valuable training & volunteering opportunities for our local Edinburgh community while reducing waste and contributing to an environmentally friendly society.

Our vision

A world with technology-enabled education for all

Our mission

To empower disadvantaged communities using information technology enabled learning



Star Private Secondary School, Mzuzu, Malawi

Our Impact to Date

Through our work in the UK and with our partners in sub-Saharan Africa we have:

- Improved access to IT in 367 schools and organisations across the UK, sub-Saharan Africa and Asia
- Sent 15,329 computers to schools in Malawi, alongside organisations in the UK and many more charities globally, through our computer reuse scheme
- Enabled over 169,000 students to learn IT skills effectively
- Provided volunteering and training opportunities for over 950 people at our workshop in Edinburgh

Who We Helped

The Turing Trust's beneficiaries include teachers and students in African schools as well as a wide range of disadvantaged people in the UK.

Globally

By the end of 2022 we have supported 367 schools in Malawi, Ghana, Kenya, Liberia, Sierra Leone, Zimbabwe and several other countries including a charity in Lebanon. This brings the total number of students who have benefitted from our activities to over 169,000.



Kamphenda Community Day Secondary School, Rumphi, Northern Region, Malawi

UK

We have similarly supported 29 schools and organisations across the UK with IT equipment. This was distributed to a range of beneficiaries including refugees and students, as well as people struggling with long-term unemployment and homelessness.

At our Scottish headquarters, just outside Edinburgh, we had 153 volunteers and trainees who worked with us over the course of 2022. In total our volunteers & trainees participated in over 7,500 hours of activities at our workshop and online in 2022 – a critical component to our achievements.

Our trainees came from a wide variety of backgrounds and we are proud to have supported people from our local community struggling with a range of challenges that this year included: long-term unemployment, homelessness, those who have a mental or physical disability, as well as refugees and asylum seekers.

Beyond these social impacts our IT reuse programme has generated significant environmental benefits throughout the year too. By the end of 2022 we had diverted a total of 200 tonnes of PCs that would otherwise have gone to waste over the lifetime of The Turing Trust. In doing so this year we created equivalent carbon savings of 750 tonnes of CO₂ emissions, which is the equivalent of planting 1,900 trees, or offsetting the annual carbon footprints of 77 Britons. The embodied energy savings created are also enough to power 80 UK homes for a year as well.



Volunteer refurbishing computers at The Turing Trust workshop in Scotland

2022 Facts & Figures

Number of new students using our computers: 53,000

Number of PCs sent to schools across Africa and in the UK: 2,673

- Malawi : 2,167
- Kenya: 85
- Lebanon: 30
- Sierra Leone: 62
- UK: 216
- Zambia: 1
- Zimbabwe: 112

Total number of schools and organisations supported with our hardware: 367

IT Training:

- 64 training sessions
- 200 teachers supported

Monitoring and Evaluation:

- Comprehensive surveys in 18 Malawian schools, including 18 headteachers, 16 teachers and 100 students
- Evaluation of teacher training days conducted in Lilongwe, March and June 2022 and in Mzuzu, June 2022

Donations of IT Equipment: as showcased on our [website](#), we have received donations of IT equipment from:

- 203 businesses
- 237 households

What We Achieved

Our main outcomes in 2022 included:

- 61 additional classrooms and organisations in Malawi equipped with computers enabling these schools to begin teaching IT skills adequately
- 506 computers now also supporting beneficiaries in the UK, Kenya, Sierra Leone, Zambia, Zimbabwe and Lebanon, enabling them to fully engage with their digital environments
- 53,000 additional students are learning digital skills from our computers
- 200 teachers with improved IT pedagogy
- Equivalent of 750 tonnes of carbon emissions saved
- To date 169,000 students' IT learning has been supported

What Impact We Made

This year we saw continuing progress through all of our programmes. Most importantly, we are starting to see significant long-term change in how Malawian students are learning IT skills.

In 2022 we saw an increase of 44% more students choosing Computer Studies as a subject for the Malawi School Certificate of Education (MSCE)¹. This means that IT is getting embedded as one of the students' typical choices, which is now possible given that more computer labs are available. This is also a significant milestone as the popularity of this IT course in Malawi is now near parity with the UK where 14% of students choose to study IT at GCSE level². Whilst we know we still have a long way to go to make IT accessible for every student, this is a signal achievement that deserves to be celebrated.

At a more granular level one of the most notable examples came from the results seen through our joint project with the University of Strathclyde and United Purpose on the [EASE Project](#), which is helping to provide solar-powered IT facilities to Ntandamula Primary school in the village of Mthembanji, Malawi. This project has allowed us to see how different devices can be used to support a number of outcomes in primary education in Malawi. We have been really pleased to see how quickly both the teachers and students have progressed as a result of the eLearning resources installed on the donated tablets we have provided.

There have been some remarkable outcomes since the project began, including the number of primary school pupils graduating from primary school and entering secondary school increasing from 7 to 38 – a more than 5-fold increase. These results are a testament to the improved learning opportunities that have been made possible at Ntandamula alongside the new solar power resources. The school has since been offering evening classes, and children have also had the opportunity to spend more time studying at home after dark. The community have also reported an increase in the accessibility of news and health information thanks to the improved availability of technology.



Ntandamula Primary School, Dedza, Central Region, Malawi

You can see some of the life-changing technologies in action in Ntandamula in this [video](#).



This year we also received a notable case study from Omega Gondwe who is an 18-year-old student who studied at Kaseye Girls Secondary School where we had recently installed donated computers. She later was able to graduate and enrol at Malawi University of Business and Applied Sciences.

She shared with us her thoughts on:

- The importance of shifting the perception of IT being a male-dominated field
- How she was now challenging stereotypes
- How her future prospects have improved following her enhanced IT skills
- How she is looking forward to being part of the growing IT sector in Malawi

Following school Omega has bolstered her skills and confidence in computer studies and now is poised to pursue a career as a Network Administrator.

You can watch Omega's full interview [here](#):



Our projects

The Turing Trust's focus in 2022 was on our projects in Malawi, while supporting other smaller projects such as in the UK and Lebanon where we have continued to provide IT devices to those in need through a range of charitable partners.

Malawi

Our team in Malawi has continued to grow significantly over this year with the opening of our new office in Blantyre, adding to our locations in Lilongwe and Mzuzu. Together they have helped us to reach more schools spread across the whole of Malawi. Our thanks go out to: Sylvester, Vigilant, Malumbo, Wonganie, Geoff, Freda, Edgar, Elias, Benard, Isaac, Dorothy and Brian who have made all our work possible this year.

Since we started working in Malawi we have tripled the number of secondary schools that have a computer lab. Corresponding to the growth of our programme in Malawi we have also taken an exciting next step in establishing a partnership with a new charity partner in Malawi – Computers For Enhanced Education (CEE). Following the success of our work over the years with the Centre for Youth and Development in Mzuzu, we have taken a leap forward and helped to establish Computers For Enhanced Education to enable us to accelerate our Malawian projects. Working with our established Malawian team under the new organisation, Computers For Enhanced Education, we look forward to some very exciting years ahead with many thousands more computers being installed in classrooms across the country!

Highlights



Installation of 61 computer labs.



Training given to 200 teachers through in-school training and training days.



New office set up in Blantyre to support the expansion of our work into the Southern Region



New partnership with Computers For Enhanced Education (CEE) to support the growth of our projects in Malawi



Comprehensive surveys in 18 Malawian schools, including 18 headteachers, 16 teachers and 100 students.



44% increase in students doing Computer Studies for MSCE



Our Malawian partner generated approximately £35,433 from IT maintenance subscriptions.



375 computers repaired or replaced under our maintenance programme. This supports our original estimates of a PC lifespan of 5 years in schools.

Indeed, following the publication of the Malawian Ministry of Education's 2022 Education Statistics Report, we've been able to do some further analysis on the impact we've made since we installed our first computer lab in Malawi in 2016. At the end of 2022 we had installed a fantastic 164 computer labs in secondary schools across Malawi which represents a significant 68% of all the computer labs installed in Malawi's secondary schools.

Other important highlights from this report include:

- 44% increase in the number of students studying Computer Studies for MSCE (Malawi secondary Certificate of Education) since 2021
- 50% of the students studying Computer Studies for MSCE are female
- 59% of students are continuing Computer Studies in Form 4 (compared with 34% in 2021)



MINISTRY OF EDUCATION

2022

**MALAWI EDUCATION
STATISTICS REPORT**



EDUCATION MANAGEMENT
INFORMATION SYSTEM (EMIS)

This report goes some way to capturing the impact of what we have been able to achieve working with the Malawian Ministry of Education who are instrumental to our programme and helping us to guide our work where it can make the greatest impact.







Notably over the course of 2022 our Malawian partners generated income operating as social enterprises. Through our joint programme the Centre for Youth and Development and Computers for Enhanced Education generated 43,667,750 MWK (approximately £35,443 GBP). This continues to show the long-term financial sustainability of our joint project in Malawi as these funds help to support our charitable objectives through our programmes in Malawi.

Of course there is still plenty of work to be done through our Malawian programme but seeing the remarkable impact we've been able to have over the last 5 years gives us confidence that with the continuing support of all our donors and volunteers we will be able to help every Malawian school provide quality opportunities for digital education.

The [map](#) on the next page shows the location of the 164 secondary schools as well as primary schools, universities and other organisations in Malawi that had computer laboratories up and running by the end of 2022. The link is to an interactive GoogleMap that gives the names of each school and organisation with photos.

Schools with Turing Trust Computers



Key	
CYD base	
Primary School	
Secondary School	
University	
Solarberry	
Other organisation	

ICT skills for girls in Malawi

Our projects continue to promote gender equality in education and in ICT in particular.

We are addressing the digital gender divide by:

- Promoting girls only ICT clubs
- Showcasing our female IT technicians as role models (our IT heroines)
- Ensuring that female teachers are included in our training sessions

The success of this strategy is reflected in the gender parity of those opting to study Computer Studies at MSCE in the [Malawi Education Statistics reports from 2021 and 2022](#). It was also evident in many of the comments from ICT teachers in our Monitoring and Evaluation survey for 2022.

"There are no barriers (to promoting the use of computers by girls) because there is almost the same interest for both girls and boys."

ICT teacher, Chibavi Community Day Secondary School, Mzuzu City, Malawi

"There is already huge interest from girls."

ICT teacher, Lukalazi Community Day Secondary School, Mzuzu City, Malawi

"There are already more girls taking computers."

ICT teacher, Nyungwe Community Day Secondary School, Karonga District, Northern Region, Malawi



Wukani Education Facility, Mzuzu City, Malawi

Digital Entrepreneurship in Schools

Another exciting development this year was the success of some of our digital entrepreneurship efforts in schools including:

- Katowo Community Day Secondary School (CDSS)
- Chikangawa CDSS
- Luwazi CDSS
- Mpherembe CDSS

Through these programmes we helped these schools to set-up school businesses that would equip more young people with the tools they need for success at school and beyond. Through these business programmes each school was able to expand the number of students and local community members who could attend end-user computer training and PC maintenance classes after school hours. To support this teachers were trained on bespoke courses that could be adapted to each schools' specific needs. The extra classes proved to be a great success with schools raising between £120 to £500 per cohort of community learners. This bodes well for the long-term sustainability of these programmes as schools can utilise their new technology resources to support the growth of their schools. Beyond this of course the most important success of this experimental project was the expansion to support several hundred more students beyond those enrolled in standard school lessons. Schools have now seen three cohorts of students graduating and look to go from strength to strength.

Supporting the Central West Education Division

Earlier in the year we were also honoured to supply donated computers to the Central West Education Division (CWED). Being able to support CWED with donated IT equipment was particularly important as it helped with one of their critical roles, collecting and analysing school data. This has meant that more of CWED's management work can be brought in-house whereas previously it had to be outsourced to use the required IT facilities. This means that much of the work for the accounts office, planning office and management office has been simplified.



*Senior Planning Officer at CWED,
Lilongwe, Malawi*

Teacher training

Initial training is provided at the time that the computer laboratories are set up. Further courses were also provided in Lilongwe and Mzuzu.

Our training courses include aspects of computer maintenance and repair, using ICT in the classroom and ensuring that teachers are aware of the need and can apply gender and disability inclusive digital pedagogy. We have also worked to ensure that female teachers are encouraged to participate in computer training as their involvement and confidence in using computers is crucial in inspiring future generations of girls to engage with IT at school and beyond.

Evaluation of training

Feedback is obtained at the end of each training session and used to improve the content and delivery of future courses. As in previous years the courses were well received and test scores increased from an average of 52% pre-course to 68% at the end of the course. Comments on the presentations were very positive. However, many teachers thought that more time was needed to cover so much content and to be able to practice what was being learnt. There were also several teachers who felt that refresher courses would be useful in the future.



Teacher training networks

We have furthermore seen progress on the long-term development of the digital learning ecosystem in Malawi as we have begun to see teachers we have trained go on to independently begin training other teachers via their own initiatives. Receiving the report from one of the most inspiring teachers at Robert Laws Secondary School, Knowledge Ng'ambi was one of our proudest moments this year. 20 teachers were trained on methods in digital pedagogy and how to accelerate the use of ICT into learning of other subjects beyond computer studies alone.



Teacher training at Robert Laws Secondary School, February 2022

Monitoring and Evaluation

18 schools were visited in 2022. The schools had had computers for an average of 28 months (range 2–70 months) and 9 had Kolibri (our offline learning management system) installed.

Our surveys involved 18 headteachers or their deputies, 16 teachers, 8 of whom taught computer studies as an examinable subject for MSCE, and 100 students from Forms 1–4.

“The computers bring motivation. The students seem to study more while using computers than just using mere books.”

Teacher, Elunyen Community Day Secondary School, Mzimba District, Malawi

Highlights from the 2022 survey:

- 13 schools were using computers to teach other subjects as well as ICT.
- 15/16 teachers also taught other subjects as well as Computer Studies.
- 21 schools allowed teachers and students access to the computers out of hours.
- Only 1 school gave students limited access to the internet.
- Headteachers, teachers’ and students views on the impact of the computers in the schools were very positive.
- Students were more confident using computers after using them at school (average confidence level on a scale of 1–10 increased from 4.1–6.3).
- Teachers confidence in teaching Computer Studies increased from 6.9–9 on a scale of 1–10).
- 11% of students were planning to study ICT at university.

“The students now learn effectively. It reduces time wastage from students since they used their free time in the computer lab. And students in this remote area have been introduced to technology.”

Headteacher, Kaporo Community Day Secondary School, Karonga District, Malawi

Ongoing challenges:

- Schools need more computers so that students do not have to share / have only limited access.
- Some schools need a qualified ICT teacher (the [Education Statistics Report 2022](#) highlighted that there were only 186 teachers qualified to teach Computer Science for 1610 Secondary Schools).
- More teacher training is needed, particularly for those without ICT qualifications. This challenge was recognised by the Chief Examiner for Computer Studies for MSCE in 2021 who advised workshops or in service training for computer teachers to provide them with an opportunity to share experiences and skills.
- Some schools do not have a reliable power source.
- Schools would like access to the internet.

“I am so passionate about using the computers. So we really need to make use of the computer lab very often. We need more timetable time to access the computers.”

Form 3 student, Star Private School, Mzuzu City, Malawi

Case study - Author Malamba

This year we also received an enlightening case study from Author Malamba who is a Nursing and Midwifery student currently enrolled at Mzuzu University.

Like many students in Malawi, Author began learning computing by theory, reading books alone on how to use an operating system without any hands-on experience with a computer. Obviously, without access to hardware and computers themselves to learn from, it is much more challenging to learn the ropes. Access to the right computer hardware is still a significant hurdle in many schools, with Author recalling that when she did get to learn hands-on, it would be a single computer shared between 4 students. This has drastically changed since our computer donation charity has installed computers at Euthini Secondary School where Author attended.

She went on to graduate from Euthini and is now enrolled in Mzuzu University where she uses the internet almost daily for academic purposes. Having the necessary skills to use computers and internet access with ease and having these resources at her fingertips has enabled Author to make strides in her academic performance which she believes would not have been possible without them.

"When we started entering classes, searching for information was very easy and it contributed a lot to my academic performance ."

Computing is also helping to bridge the gender divide in Malawi, as more girls are encouraged to pursue their learning and passions by accessing information freely on the internet. Author believes that the idea of computing being 'for boys' should be pushed aside, and that if girls are to compete globally then they mustn't be put off by any such preconceptions.

"We used to believe that it is tough, and only boys can operate (computers)."

You can hear Author's thoughts in this [video](#):



UK Operations

Computer Collection and Refurbishment

Thanks to our partnership with Vyta we have been able to meet the growing number of donations and scale up our collections of IT equipment significantly this year. Working with Vyta has proven vital in enabling us to increase our capacity when required and enable donations from larger organisations with more exacting requirements for processing their equipment.

Indeed this year we received tremendous donations from key donors including: Reusing IT, Bupa, NatWest, PA Consulting, Choice Housing and Skills Development Scotland. Several of these donors are all importantly covering the transportation and processing costs of their donations, helping us to make a significantly greater impact with their hardware.

This year we saw the number of business donors continue to dramatically increase, nearly doubling from last year, up to a total of 203 organisations.

Corporate Partners and Fundraising

We were delighted to continue our long-standing relationships with Upper Story, Arcturus Publishing and Zoopla who continue to be very generous with their support.

We have received a number of grants including from Foundation Scotland, Baillie Gifford and the Entain Foundation. Boss Digital have continued to support us in a variety of ways, notably managing our website and helping us continually improve our digital marketing efforts, alongside Sopro.

This year's annual crowdfunder, the Big Give Christmas Challenge continued to be a regular success, this year raising a fantastic £26,724. Furthermore, our UK sales operations have also continued to grow, raising £399,883 through our social enterprise activities.

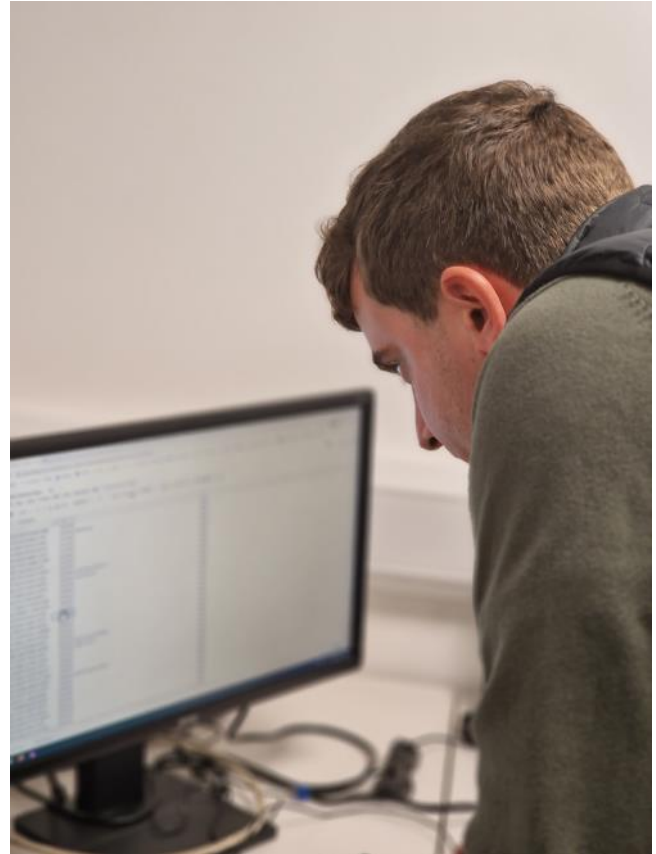
Volunteering

All of our work was, of course, made possible by the fantastic dedication of hundreds of volunteers. This year we had a tremendous 153 volunteers support us in myriad ways. Together they have helped us with over 7,500 hours of hard work, ranging from packing containers on shipping days to the all important refurbishment of computers.

We are also immensely proud of the dozens of volunteers who have supported us whilst also using the opportunity to improve their own skill sets and develop their own careers. Over the last year we've seen 15 of our volunteers progressing into jobs in their desired career path, typically in IT.

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Phil, Mark, Adam, Andrew N, Joan, Anna, Pat, Ian, Willie, Ana, Alex, Andrew L, Graham, Joe, Andrew B, Adriane and Nicki.

Our ongoing relationship with the Department for Work and Pensions has enabled us to improve our trainee programme. The DWP has continued to recommend us to interested candidates, enabling us to support our local community through training and the provision of employable skills. This year some of our trainees have included the long-term unemployed, vulnerable adults, those experiencing homelessness, individuals who have suffered serious illness, refugees and asylum seekers, those who have a mental or physical disability and military veterans. Our training this year was not entirely IT focused and included softer skills such as communication, building professional networks, teamwork, problem solving, the ability to work under pressure and time management. All this skill-building comes together to increase our UK trainees' employability.



This year we were particularly delighted to celebrate one of our volunteer's fantastic successes. Ana had been volunteering for several months in a variety of ways, from helping us to paint the office when we first moved in, to getting hundreds of donated computers ready to be sent to classrooms. Ana subsequently went on to secure a new job as Security Operations Centre Analyst at Adarma, a local cybersecurity company. In celebrating Ana's fantastic achievement we sat down to hear her story as she begins this new chapter which you can read in full [here](#).

Environmental Impact

Beyond these social impacts, our IT reuse programme has generated significant environmental benefits throughout the year too.

By the end of 2022 we have reached a notable milestone, having saved over 15,000 computers for reuse in classrooms that will be used for many more years to come. In doing so we have diverted over 200 tonnes of ICT equipment from going to waste and provided equivalent carbon savings of 4,250 tonnes since we started our work. The cumulative embodied energy savings created were also enough to power over 1,000 UK homes for a year as well.

Supporting UK Communities

All of these donated computers were crucial to enabling us to continue supporting communities in the UK where we have continued to see demand for used IT equipment, particularly with requests from Ukrainian refugees who have recently arrived in the UK. Thanks to the support of several generous donors we have been able to accommodate some of the requests where we saw that we could increase our educational impact.



Anastasia making use of her donated laptop to complete school work

Subsequently, we have been able to provide a range of computers, phones and tablets to a variety of schools and organisations in the UK this year. These have included: schools such as Castle Douglas High School, Hoyle Court Pre-School; organisations such as the NHS and the Pentlands Ukrainian Support Group; and lastly charities such as Forth Valley Welcome, Hope Cafe in Liverpool, Migrant Help, Father Hudson's Care, Hornchurch & Upminster Sea Cadets, Prisoners of Conscience, Volunteer Edinburgh, Care4Calais and Bristol Outreach Services for the Homeless.

Over the last year, we have received some brilliant updates from some of the communities we have supported in the UK. Many of the beneficiaries have included refugees and asylum seekers we have been privileged to support. Whilst we can't imagine the challenges these families have faced after being forced to leave their homes in Ukraine, as a computer donation charity, we are truly honoured to be able play a small part in helping them rebuild their lives and digital futures.

"I'm self-employed and work as a forester. Since I work all over the world, I need to process maps of forests and fields. I needed a laptop to work with these maps. It will also help to communicate with English teachers and parents."

Refugee who received a laptop



Hope Café, Liverpool

"Receiving laptops has been such a great help to Hope Cafe and has greatly enhanced the services we are able to provide. It has allowed the refugees and people seeking asylum who visit our cafe to access much-needed language learning programmes through a variety of games and activities. It has also helped them develop their IT skills."

Preeti Lall, Hope Cafe



We also received some wonderful feedback from Migrant Help, a UK charity set up to support those most in need and least likely to find support elsewhere, after donating laptops to give their beneficiaries a tool to open a world of new opportunities and carve a brighter future for themselves.

"This laptop that my caseworker gave me has really helped me. I am a single mum to my little boy and I am also trying to complete my studies. I am studying English and I am also being helped to complete a teaching assistant course. There are lots of assignments to complete and also my son to look after. He goes to nursery sometime but not every day. Before receiving this gift of a laptop, I was trying to go to the library to write my assignments, but I can't do this when I am with my son because he gets so tired and cries. Now I can write them in my room when he sleeps. I am now not behind on my work and doing well. I want to go to work as soon as my son starts school as I am a good worker and this laptop has made it even possible. Thank you so much for my laptop."

Migrant Help beneficiary, 2022

"We requested a laptop because she's very keen to study to achieve her dreams. She completed a counselling course (level 2) and is looking into enrolling on a new course to obtain the level 3 certificate. She has also attended the ClearVoice interpreting course too. The laptop has helped her to attend the online lessons, do her homework and will be an essential resource for her education path."

Migrant Help Advisor, 2022

Working with the charity Care4Calais we were also able to support more people in need in the UK. These included: Abdulla who is now attending college online where needed as well as supporting his research projects. The pandemic has highlighted how vital digital access is for attending further education, so this donated laptop will really help to brighten Abdulla's future.



Abdulla with his donated laptop

Aziz has been using his donated laptop to start accessing English classes online, a crucial aspect of adjusting to life in the UK. He has also been able to use the laptop in developing his artistic talents where he's working as a graphic artist. He mentioned how both of these aspects enabled by this digital access have really helped his mental health – something that shows just how vital bridging the digital divide can be.

Other Work Globally

This year also presented several new opportunities for us to expand our impacts to new communities across the globe. Excitingly this saw us work for the first time in Sierra Leone and Lebanon. We were also able to continue our relationships with the Thika Alumni Association and the Red Rubber Ball Foundation with equipment to support schools in Kenya. Through the Red Rubber Ball Foundation several university students on scholarships have been able to continue their education throughout lockdown restrictions thanks to the arrival of this equipment. Furthermore, working in partnership with the Baobab Tree Trust we were also able to again support their projects in Zimbabwe.

2023 Aims and Objectives

In the coming year we plan to work towards our two key aims and associated objectives outlined below. For our first aim this work will predominantly focus on our Malawian programme, where we will continue to scale up our operations. With offices now open in 3 major cities we can support schools across the whole country. We will also continue to support beneficiaries in the UK and beyond where opportunities allow. There will be a multitude of supporting activities to achieve this, largely similar to those completed in 2022.

Trustees Outlook

The trustees have a positive outlook on the future direction of the charity with the past year's growth showing great potential for the coming year. The continuing growth shown last year has helped to influence their decision making and strategy, allowing for activities to continue scaling up so we can provide more opportunities for IT education to those who need it most.

Aim 1

Continue to install computers in African classrooms in a sustainable manner that supports a holistic learning approach. (SDG 4 - Quality Education).

- A) To provide teachers with the training and resources they need to maximise the impact of digital classrooms.
- B) To develop our e-learning software to best serve local educators and equip students with the digital skills they need for work.
- C) To improve our monitoring, evaluation and learning efforts to provide detailed information on impact.

Aim 2

Build our UK operations to enhance our volunteering programme and increase our ability to process donations efficiently. (SDG 17 - Partnership For The Goals).

- A) To provide high quality IT refurbishment at our workshop
- B) To support IT refurbishment training and volunteering activities in Edinburgh.



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Our Partners



The Scottish Government
Riaghaltas na h-Alba



Foreign, Commonwealth
& Development Office



UKaid
from the British people



Investment managers



LLOYDS BANK



ARCTURUS
PUBLISHING



Our Technology Donors



The Scottish Government
Riaghaltas na h-Alba



LLOYDS BANK



UBISOFT



Structure, Governance and Management

Names of the Charity Trustees on date of approval of the Annual Report

Dermot Turing (Founder)
Anne Wacera Wambugu
Lumbani Mwafulirwa (appointed 18th May, 2022)
Lilian Ndirangu
Bernie Hollywood
Lilian Owiti (appointed 19th August, 2022)

Names of all other Charity Trustees during the period, if any (for example who resigned part way through the financial period): Philip McAllister resigned 18th May, 2022; Tiya Somba Banda resigned 19th August, 2022.

Constitution

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission on the 15th April 2014 (1156687).

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on the 19th November 2015 (SC046150).

There have been no key constitutional changes made over the last year.

Governance

The Turing Trust is overseen by the above board of six trustees and eleven advisors (below) who met in person or virtually as a whole group four times in 2022 with numerous smaller meetings amongst available members. Trustees are responsible for the strategic direction of the charity, for providing financial oversight, and for ensuring that the organisation is well governed and operates in line with charitable objectives. Trustees come from a variety of professional backgrounds relevant to the work of the charity. A schedule of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive Officer.

The Turing Trust is governed by our policies which are available on our [website](#).

Trustee recruitment, induction and training

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees give regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees work towards the charity's aims and objectives and serve within the constituted guidelines. Trustees, if not already aware, learn the principles and practice of the charity and company regulation at the outset of their appointment using training provided by [Scope](#), [OSCR](#) and the [Charity Commission](#).

In 2022 no trustees received any remuneration and trustee expenses were paid totalling £541.



Structure, Governance and Management (2)

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Pay and Remuneration of Key Personnel

Senior Management staff are remunerated in line with industry norms, or awarded as a result of any additional training, qualifications, responsibility and exceptional performance, where agreed by independent trustees. Otherwise, increments are in line with annual cost of living increases across all pay scales.

Advisory board

Evelyn Toma
Rob Dobson
Henry Mphwanthe
Luca Leone
Brian Ferguson
Andrew Clark
Nicola Turing
John Turing
Jonathan Burns
Cliff Robertson

Key Management Personnel are listed on our website here: <https://turingtrust.co.uk/about-us/meet-the-team/>

Bankers: Santander, 31 Hanover Street, Edinburgh, EH2 2EB

Auditors: Whitelaw Wells, 9 Ainslie Place, Edinburgh, EH3 6AT

Charity Details and Contact Information:

Charity Name: The Turing Trust

Registered Charity Number in Scotland: SC046150

Registered Charity Number in England and Wales: 1156687

Charity principal address (Scotland): Unit 7C, Pentland Industrial Estate, Loanhead, EH20 9QH

Charity principal address (England): TT 388/17 Southwark Park Road, London, SE16 2ET

Phone: 0131 440 2619 / 07554 121219

Email: info@turingtrust.co.uk

Website: <https://turingtrust.co.uk/>

Twitter: TuringTrust

Facebook: TuringTrust

LinkedIn: Turing Trust

Structure, Governance and Management (3)

Responsibilities of Trustees

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year, which show a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the applicable Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operational existence.

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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The Trustees are responsible for maintaining the integrity of the charity and its financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to auditors

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and each Trustee has taken all steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Financial Report

The Turing Trust is a UK-based charity that works with our international partners to build their capacity as social enterprises able to deliver our charitable objectives. In the UK we have several avenues for generating revenue, including charitable fundraising, grants from institutional donors, private and corporate donations and the sale of donated high-specification computers where appropriate. The Turing Trust places great emphasis on transparency and robust financial stewardship.

The Turing Trust has grown substantially in 2022 with a total income of £1,005,015 (2021: £663,542) of which £810,241 (2021: £462,985) was cash and £194,774 (2021: £200,557) comprised donated goods, services and facilities. Total expenditure was £611,149 (2021: £398,590) of which £465,394 (2021: £237,622) was cash, £82,631 (2021: £89,319) was the nominal cost of donated goods distributed and sold and £63,124 (2021: £71,649) was the value of donated facilities and services.

Total funds of £908,456 (2021: £514,590) have been carried forward to 2023. Figures in this review are taken from our full accounts approved on 6th June 2023 and which include the auditors' report. If any further details are required, please refer to the full accounts which are published at the end of this annual report.

Our income from individual and corporate donations has grown 18% on 2021 and we were delighted to be awarded a further £30,000 from Baillie Gifford which has supported our DigiLearn project and a further £5,000 of restricted funds towards our Training Programme. In November 2022, we received £85,000 from the Entain Foundation to support an expansion of our

work in Kenya. We continued to participate in the Kickstarter scheme (ceased September 2022) but expanded our employability charitable aims with placements under the Long Term Unemployed Programme and Job Creation Schemes offered by Midlothian and City of Edinburgh Councils respectively. These placements have increased capacity for our Edinburgh operations to process donated equipment for use in Malawi, other countries and within the UK.

Donations of IT equipment have risen again from an equivalent value of £128,908 in 2021 to £131,650 in 2022. We also continue to benefit from various donations of services and facilities in kind.

In 2022 the most notable change in our activities has been a five fold increase in trading income due to our successful partnership with Vyta, an IT asset disposition company. This has increased our capacity to process large donations of IT equipment particularly from corporates.

Our expenditure has also risen substantially in 2022 most notably our expenditure on charitable activities has risen by 17% from £340,376 to £397,625. This reflects one shipment to Malawi of 2167 of PC's and other equipment, with another shipment due in early 2023. We continue to support the expansion of our team in Malawi and have opened a third office in Blantyre which will allow us to support schools across the whole of Malawi.

Staffing costs are our most significant item of expenditure, representing 34% of our overall costs. However, without this valuable resource and our brilliant volunteers, we would be unable to deliver our day to day operations and projects to continue to

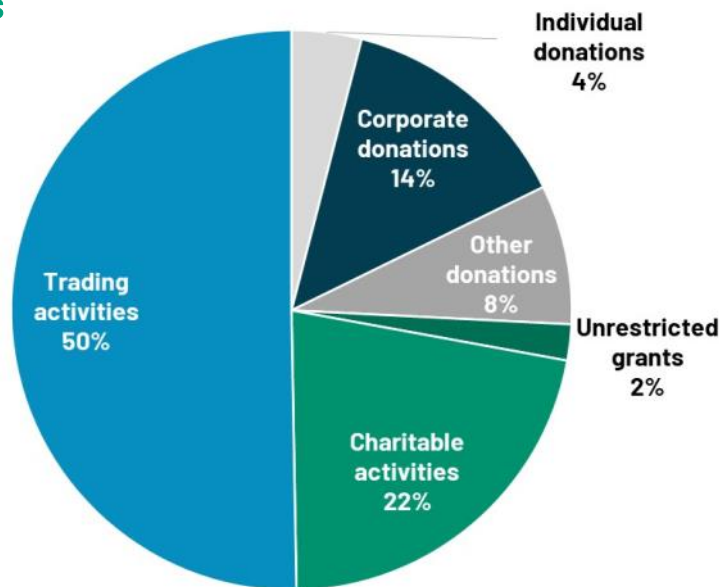
Financial Report (2)

maximise our impact in the UK, Malawi and gradually further afield.

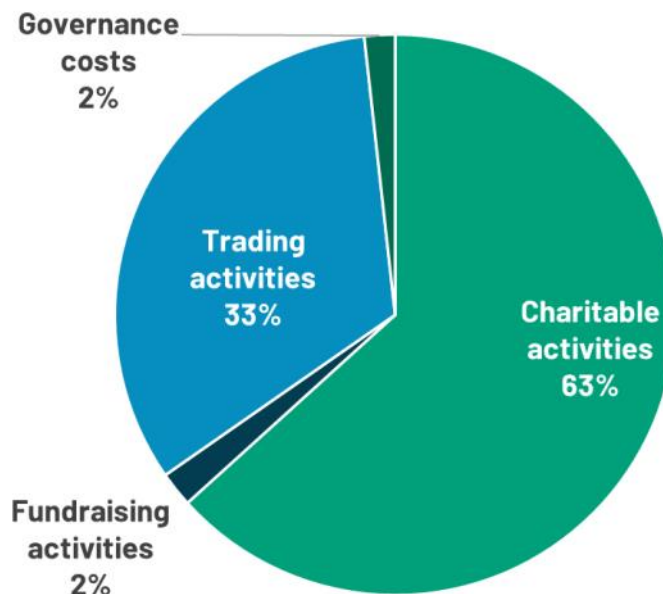
The cost of selling donated goods has almost quadrupled during the year and principally reflects the costs incurred by Vyta as noted above.

Our governance costs remain low at 2% of our total expenditure and principally reflect the cost of audit and outsourced accountancy support and the cost of Trustees expenses for attending board meetings.

Sources of cash funds



Expenditure



Financial Report (3)

Our cash funds (excluding the £53,144 liability remaining for the Energy Savings Trust loan at the end of 2022) have also increased from £426,729 to £663,802.

The trustees of The Turing Trust have reviewed its reserves policy in 2022 and consider that one month of working capital (approximately £50-£100k) is sufficient free reserves to manage the day to day operations of the Trust and in the unlikely event of the need to wind down the charity, cover any necessary costs. The free reserves at the end of 2022 were £59,485 which ensured that the policy was met.

The trustees of The Turing Trust have agreed to set up a designated fund, the Schools' Future Fund, to support our long-term responsibilities for beneficiary schools. This is set at a minimum of four months' operating costs in the UK and six months' operating costs in Malawi, to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. In 2022 £640,000 has been transferred.

The Turing Trust did not run a deficit in 2022 and at year end had receivables of £206,113 and liabilities of £140,838.

Our main partner in Malawi has also increased the income generated by operating as a social enterprise. Through our joint programme, Centre for Youth and Development and Computers for Enhanced Education generated 43,667,750 MWK (approximately 35,443 GBP) in 2022 compared with 43,388,509 MWK (approximately 39,547 GBP) in 2021. This demonstrates the long-term sustainability of our project in Malawi. These funds are used for our charitable objectives through our programmes in Malawi.

Key Figures

	2020 (restated) £	2021 £	2022 £
Total incoming funds	348,149	462,985	810,241
Total donated goods, services and facilities	77,513	200,557	194,774
Total outgoing resources	394,683	398,590	611,149
Net income	30,979	264,952	393,866
Cash in Bank (at year end, excluding any loans)	172,933	426,729	663,802

Financial Report (4)

Risk Management

The Trustees place a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Trustees also place a high priority on minimising the risk to our staff and volunteers and the risk of not being able to deliver our charitable objectives on a sustainable basis. Policies and procedures are in place covering health and safety related matters, safeguarding and operational matters. The risk register is reviewed regularly by the board of trustees, with the highest risks being reviewed quarterly and the full risk register being reviewed annually. The principal risks are identified and mitigation strategies discussed and agreed. As of December 2022, the Board of Trustees had identified as the most significant risks as:

Risk category	Description of risk	Strategy to manage risk
Fundraising	Potential loss of grant funding or regular cash donations.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Equipment donations	Potential loss of IT donations would impact our ability to deliver our charitable objectives and also to raise funds from the sale of high-spec IT equipment.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Procedural and systems documentation	Potential of organisational procedures not being adequately followed resulting in adverse outcomes.	Policies in place to cover all aspects of work. Staff undergo PVG checks. Volunteers undergo training and agree to our terms. Training on policies delivered regularly to all.
Information technology. Failure of IT security	Potential of a data breach / non-compliance with GDPR, theft from the warehouse or malicious hacking leading to loss of customer data bearing assets.	Processes in place for wiping and checking efficacy on all equipment as well as ensuring physical security. Use of protective software such as OnDMARC to prevent spoofing attacks. Refresher training provided regularly to all.



Financial Report (5)

Overall, The Turing Trust has continued to demonstrate a stable financial performance. The charity is in a strong place to continue to expand our work to deliver our charitable objectives in a financially sustainable manner over the long-term.

Approved by the Trustees and signed on their behalf,

A handwritten signature in black ink, appearing to read "J. D. Turing", with a horizontal line underneath it.

J D Turing (Chair)
6th June, 2023

Independent Auditors' Report

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
THE TURING TRUST
FOR THE YEAR ENDED 31 DECEMBER 2022**

Opinion

We have audited the financial statements of The Turing Trust ('the charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of the resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Independent Auditors' Report (2)

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 (as amended), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees';
- Proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 31, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report (3)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 155 of the Charities Act 2011 (as amended) and section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities.

This description forms part of our Report of the Auditors.

Independent Auditors' Report (4)

Use of our report

This report is made solely to the Trust's members and trustees, as a body, in accordance with section 155 of the Charities Act 2011 (as amended) and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the Trust's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

6th June, 2023

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Accounts: Statement of Financial Activities as at 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		152,928	55,463	208,391	175,514
Grants		16,800	0	16,800	5,000
Donated goods		131,650	0	131,650	128,908
Donated services		14,375	0	14,375	22,900
Donated facilities		48,749	0	48,749	48,749
Charitable activities					
Grants		0	166,943	166,943	196,397
Other income derived from charitable activities		6,950	2,590	9,540	4,253
Trading activities					
Sale of donated goods		396,824	0	396,824	76,332
Other trading activities		9,440	0	9,440	4,759
Investment income (interest on bank deposits)		2,303	0	2,303	730
Total income	4,5	780,019	224,996	1,005,015	663,542
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		12,053	293	12,346	4,165
Costs incurred in the sale of donated goods		201,178	0	201,178	54,049
Expenditure on charitable activities					
Donated goods distributed		41,995	33,315	75,310	72,261
Payments relating directly to charitable activities		63,234	235,606	298,840	252,204
Obsolete stock recycled during the year written off		12,670	0	12,670	8,243
Governance costs		10,805	0	10,805	7,668
Total expenditure	7	341,935	269,214	611,149	398,590
Net income / (expenditure) and net movement in funds for the year		438,084	(44,218)	393,866	264,952
Reconciliation of funds	19				
Total funds brought forward		261,411	253,179	514,590	249,638
Transfers to / (from) funds		(10)	10	0	0
Total funds carried forward		699,485	208,971	908,456	514,590

Accounts: Balance Sheet as at 31 December 2022

	Note	2022	2021
		£	£
Fixed assets (NBV)			
Tangible assets	11	6,845	5,561
Investments		0	0
Total fixed assets		6,845	5,561
Current assets			
Stock	14	119,390	70,371
Debtors	15	206,113	21,324
Cash in bank and in hand	13	716,946	488,609
Total current assets		1,042,449	580,304
Liabilities			
Creditors: falling due within one year	16	96,430	18,131
Total assets less current liabilities		952,864	567,734
Creditors: falling due after more than one year	16	44,408	53,144
Net assets		908,456	514,590
The funds of the charity	19		
General funds		59,485	261,411
Designated funds		640,000	0
Restricted funds		208,971	253,179
Total charity funds		908,456	514,590

Approved by the Trustees and signed on their behalf by:



JD Turing (Chair)



B Hollywood

Date: 6th June, 2023

Accounts: Statement of Cashflows as at 31 December 2022

	2022	2021
	£	£
Cash provided by (used in) operating activities	238,120	257,043
Cash flows from investing activities		
Bank interest	2,303	730
Purchase of tangible fixed assets	(3,350)	(4,037)
Cash provided by / (used in) investing activities	(1,047)	(3,307)
Cash flows from financing activities		
Energy Savings Trust loan	0	69,934
Repayment of borrowing	8,736	(8,054)
Cash provided by (used in) financing activities	8,736	61,880
Increase (decrease) in cash and cash equivalents in the year	228,337	315,616
Cash and cash equivalents at the beginning of the year	488,609	172,993
Total cash and cash equivalents at the end of the year	716,946	488,609

Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2022

	2022	2021
	£	£
Net income / expenditure (as per Statement of Financial Activities) Includes interest	393,866	264,952
Add back in depreciation charge	2,066	732
Add back investment income	(2,303)	(730)
Decrease (increase) in stock	(49,019)	(41,017)
Decrease (increase) in debtors	(184,789)	25,861
Increase (decrease) in creditors	78,299	7,245
Net cash provided by / (used in) operating activities	238,120	257,043

Analysis of Changes in Net Debt as at 31 December 2022

	At start of year	Cashflows	Non cash changes	At end of year
Cash	488,609	228,337	0	716,946
Loans falling due within one year	(8,736)	0	0	(8,736)
Loans falling due after more than one year	(53,144)	8,736	0	(44,408)
Net cash	426,729	237,073	0	663,802

Accounts: Statement of Financial Activities as at 31 December 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds (restated*) 2020
	£	£	£	£
Income:				
Donations and legacies				
Individual and corporate donations	114,927	60,587	175,514	118,793
Unrestricted grants	5,000	0	5,000	58,043
Donated goods	128,908	0	128,908	62,535
Donated services	22,900	0	22,900	6,054
Donated facilities	48,749	0	48,749	8,924
Charitable activities				
Restricted grants	0	196,397	196,397	120,402
Sale of goods at cost to other charities for distribution to beneficiaries	2,023	0	2,023	9,625
Reimbursement of IT collection costs and delivery costs to other charitable organisations	1,797	0	1,797	52
Shared facilities	433	0	433	400
Trading activities				
Sale of donated goods	76,332	0	76,332	35,820
Other trading activities	4,759	0	4,759	3,544
Investment income (interest on bank deposits)	730	0	730	1,470
Total income	406,558	256,984	663,542	425,662
Expenditure:				
Expenditure on raising funds				
Costs incurred in seeking donations	3,249	916	4,165	3,064
Costs incurred in the sale of donated goods	47,962	6,087	54,049	29,209
Expenditure on charitable activities				
Donated goods distributed	64,016	8,245	72,261	59,656
Payments relating directly to charitable activities	16,560	235,644	252,204	175,206
Governance costs	7,668	0	7,668	1,155
Other expenditure				
Refurbishment of new premises	0	0	0	121,203
Obsolete stock recycled during the year	8,243	0	8,243	5,190
Total expenditure	147,698	250,892	398,590	394,683
Net income / (expenditure) and net movement in funds for the year	258,860	6,092	264,952	30,979

Accounts: Statement of Financial Activities as at 31 December 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds (restated) 2020
	£	£	£	£
Reconciliation of funds				
Total funds brought forward	129,205	120,433	249,638	218,659
Net movement in funds for the year	258,860	6,092	264,952	30,979
Transfers to / (from) funds	(126,654)	126,654	0	0
Total funds carried forward	261,411	253,179	514,590	249,638

Accounts: Notes to the Accounts

The Turing Trust is registered with the Office of the Scottish Charity Regulator (OSCR) SC046150 and with the Charity Commission of England and Wales 1156687.

1. Accounting Policy

a. Basis of Preparation

The Turing Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention, except for donated goods which are included at fair value.

Preparation of the accounts follows the guidance from the Office of the Scottish Charity Regulator (OSCR) and the Charity Commission of England and Wales.

The accounts (financial statements) have been prepared in accordance with the following:

- 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 in October 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- Charities Act 2011 (as amended)
- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006

The accounts have been prepared to give a “true and fair view”.

b. Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about The Turing Trust’s ability to continue as a going concern.

c. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. The reserves fund is a designated fund derived from the unrestricted funds of the charity. Restricted funds are donations or grants which are to be solely used for specific projects. Details of restricted funds are given in note 19.

d. Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

i. Grants

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. For grants that are awarded over more than 1 year and payments dependent on reaching project milestones, income is not recognised until the grant money has been received.

Accounts: Notes to the Accounts (2)

ii. Donations

Individual and corporate donations that are made through fundraising platforms are recognised as income at the point the donation to the fundraising platform is made. Gift aid associated with donations, whether the donation is paid directly or via a fundraising platform, is also recognised at the point at which the donation is made.

iii. Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. Gift Aid receivable, whether the donation is paid directly or via a fundraising platform, is recognised as income at the point at which the donation is made.

iv. Legacies

The Turing Trust does not receive any incoming resources from legacies.

v. Cryptocurrency donations

Income from cryptocurrency donations is not recognised in the financial statements until they have been converted into GBP (via Coinbase) and paid into our cash account. The valuation of the cryptocurrency donations held in our Coinbase account at the end of the financial year is based on the exchange rates used by Coinbase on that date and given in note 13 to the accounts. Cryptocurrency donations made via The Giving Block are converted into USD at the time of donation and recognised in our financial statements from the date of donation.

vi. Donated goods

Goods donated via our offices in Pentland are recognised at fair value at the point at which they have been received. It is assumed at the point of receipt that donated goods will be distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Goods donated through our partners Vyta are recognised in the accounts once they have been processed either as our share of the proceeds of sale less the costs of sale, or for goods designated for distribution to beneficiaries at no cost at fair value (as above).

Goods donated for on-going use by the charity are recognised in the SoFA as incoming resources at fair value when receivable and those valued under £1000 are expensed in the SoFA in the year in which they were received. Any goods valued at >£1000 are recognised as tangible fixed assets.

Refurbished donated goods sold in the UK to provide funds to cover operational costs are recognised at the sale value at the time of sale and funds received are included in trading receipts and the initial value recognised at receipt is deducted as an expense.

Accounts: Notes to the Accounts (3)

vii. Donations in kind – services

Donated services are measured and included in the accounts on the basis of the value of the gift to the charity. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. Where it is not possible to value a gift of services to the charity reliably, these are described in the notes to the accounts. Note 4 has details of services donated in kind.

viii. Donations in kind – facilities

Donated premises used by The Turing Trust are measured and included in the accounts at fair rent valuation.

ix. Volunteer help

The value of any voluntary help received is not included in the accounts, but the contribution of volunteers is described in note 10 and in the trustees' annual report.

e. Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- the amount of the obligation can be measured or estimated reliably.

The Trust registered for VAT on 1st March 2022 and expenditure is shown net of VAT. Irrecoverable VAT relating to non-business or exempt activities is accounted for as part of the expenditure to which it relates.

f. Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, office costs, costs of administration and currency costs not related to specific projects. Support costs have been apportioned between fundraising costs, trading costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 8.

g. Fundraising costs

Fundraising costs are costs incurred in generating income for the charity and include a proportion of staff costs apportioned on the time spent and fundraising platform fees. The analysis of fundraising costs and the basis of apportionment are detailed in notes 7 and 8.

h. Trading costs

Trading costs are those involved in generating income by the sale of refurbished donated goods. These costs include a proportion of staff costs apportioned on the time spent, the relevant costs of sale and marketing and payment provider fees. The analysis of trading costs and the basis of apportionment are detailed in notes 7 and 8.

Accounts: Notes to the Accounts (4)

i. Costs of charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in notes 7 and 8.

j. Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Governance costs are reported separately in the Statement of Financial Activities and are detailed in note 7.

k. Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

l. Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in 90-day notice interest bearing savings accounts.

m. Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to have to settle the debt.

n. Realised gains and losses

i. Fixed assets

These are recognised in the Statement of Financial Activities as they arise. Losses / gains on fixed assets are calculated as the difference between the net book value at the beginning of the year (or purchase value if later) and the amount realised on sale / scrapping.

ii. Exchange rate gains / losses

Donations made in USD are held in a USD account until transferred to our partners in Malawi. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the Bank of England spot rate at the close of the financial year. Further details are given in note 9.

o. Tangible fixed assets

Individual fixed assets valued at >£1,000 are capitalised at cost, or at fair market valuation for those items that have been donated and are kept for the use of the charity. They are depreciated over the estimated useful economic lives on a straight-line basis as follows:

Asset category	Estimated useful economic life	Annual rate of depreciation
Fixtures and fittings	5 years	20%
IT equipment	3 years	33.3%

Details are given in note 11.

p. Intangible fixed assets

Intangible fixed assets are included on the balance sheet only if it is possible to determine a fair value for that asset. When this is not possible, details of the intangible fixed asset are given as a note to the accounts (note 12).

Accounts: Notes to the Accounts (5)

q. Stocks held for distribution to beneficiaries or for sale to raise funds to support our charitable activities (see also 1.d.vi)

Stocks are held at fair value which is deemed to be the most economical replacement cost. Only stock with a dedicated asset number from our stock management system is valued (PC's, laptops, tablets and mobile phones). Small items such as monitors, keyboards, mice and other peripherals are not included as the value is considered to be immaterial. Refurbished goods that are sold to raise funds to support our charitable activities are valued at the sale cost at the time of sale and the income from the sale recognised on the Statement of Financial Activity along with the expense of the original fair value. Details of stock movements are given in note 14.

r. Staff costs and pensions

Staff costs are apportioned according to the time each member of staff spends on an activity (fundraising, trading which includes the sale of refurbished donated goods to raise funds for the charity and charitable work). Full details of the allocation of staff costs are given in note 10.

All staff are enrolled in the Nest workplace pension scheme with an employer's contribution rate of 4% of pensionable pay and an employee contribution rate of 5% of pensionable pay (the employee's basic pay) with the option for employees to make additional voluntary contributions if they wish to.

The charity made no redundancy payments during the reporting period.

s. Judgment and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgment, 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. The most significant judgment in the accounts relates to the valuation of donated stock.

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

2. Related party transactions

The Charity Commission of England and Wales has given permission for James Turing to be employed as the Chief Executive Officer of the Turing Trust even though he is a connected party to one of the trustees. This trustee is not involved in any decisions taken that relate directly to James Turing or his employment.

HMRC has confirmed that the provision of rent-free accommodation by JD & NJ Turing to The Turing Trust via a lease meets the requirements of a gift of a qualifying interest in land as set out at S433 Income Tax Act 2007 provided that the transaction is evidenced as being arm length with an independent valuation of the rental value and that the donor does not become entitled to an interest or right in that property in accordance with S444 ITA 2007. The current valuation of the market rental value performed in January 2021 is £48,750 per annum.

The Turing Trust reimbursed JD & NJ Turing for the cost of buildings insurance £2,385 (2021: £2,471).

Trustee expenses

Two trustees were paid a total of £541 (2021: two trustees, total £499) in expenses for attending trustee meetings. Trustees receive no remuneration or other benefits from the charity other than expenses.



Accounts: Notes to the Accounts (6)

3. Legal status of The Turing Trust

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission of England and Wales on the 15th April 2014.

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on 19th November 2015.

Accounts: Notes to the Accounts (7)

4. Analysis of income

		Unrestricted funds	Restricted funds	Total funds 2022	2021
	Analysis	£	£	£	£
Donations & Legacies	Individual donations	9,689	18,538	28,227	53,486
	Gift aid	1,488	2,848	4,335	5,049
	Corporate donations	90,254	20,578	110,832	83,345
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	51,497	13,500	64,997	33,634
	Grants				
	Social Investment Scotland	0	0	0	5,000
	Lendlease Europe Limited	1,800	0	1,800	0
	The 4814 Trust	15,000	0	15,000	0
		16,800	0	16,800	5,000
	Donated goods				
	For distribution or sale to raise funds to support our charitable activities	131,650	0	131,650	128,908
	Donated services				
	Independent Examiner's Report	0	0	0	400
	Boss Digital staff support for our website and communications	5,000	0	5,000	5,000
	Sopro support with marketing	9,375	0	9,375	0
	Revolent support with Salesforce	0	0	0	17,500
	Donated facilities				
	Use of premises at Pentland for nominal rent of £1 per annum	48,749	0	48,749	48,749
		194,774	0	194,774	200,557
Total		364,502	55,463	419,965	381,071

Total income from donations in the previous year was £381,071 of which £320,484 was unrestricted and £60,587 was restricted.

The Turing Trust also benefits from donations of software licenses with support from Redbooth, OnDMARC, Sage, Salesforce, GoogleAdWords, Microsoft Office 365 Business Essentials. These are not included in the accounts as the charity would use open source software to provide an equivalent benefit and so the value to the gift to the charity is deemed to be £0.

Accounts: Notes to the Accounts (8)

4. Analysis of income (2)

		Unrestricted funds	Restricted funds	Total funds 2022	2021
	Analysis	£	£	£	£
Charitable activities	Grants				
	Scottish Government International Development Small Grant	0	0	0	17,060
	UK Aid Direct via FCD0 (Foreign, Commonwealth and Development Office)	0	230	230	17,393
	Coronavirus Job Retention Scheme	0	0	0	32,437
	Baillie Gifford International Sponsorship Committee	0	30,000	30,000	30,000
	Kickstart scheme (administered by Scottish Borders Council)	0	26,232	26,232	47,293
	Long Term Unemployed Programme (administered by Midlothian Council)	0	14,762	14,762	0
	Entain Foundation	0	85,000	85,000	0
	Blackrock via Tides Foundation	0	0	0	11,960
	Energy Savings Trust	0	0	0	10,000
	Wesleyan Foundation	0	0	0	10,000
	Other grants <£10,000	0	10,719	10,719	20,254
		0	166,943	166,943	196,397
	Sale of goods at cost to other charities for distribution to beneficiaries	2,810	0	2,810	2,203
	Reimbursement of costs associated with collection of IT equipment and delivery of IT equipment to other charitable organisations	4,140	2,590	6,730	1,797
	Shared facilities	0	0	0	433
		6,950	2,590	9,540	4,253
Total		6,950	169,533	176,483	200,650

Total income from charitable activities in the previous year was £200,650 of which £4,253 was unrestricted and £196,397 was restricted.

Accounts: Notes to the Accounts (9)

4. Analysis of income (3)

		Unrestricted funds	Restricted funds	Total funds 2022	2021
	Analysis	£	£	£	£
Other trading activities	Sales of refurbished computers	399,883	0	399,883	76,332
	Licenses / royalties for use of Turing Trust branding	2,024	0	2,024	3,738
	Other fees	4,357	0	4,357	1,021
Total		406,264	0	406,264	81,091
Income from investments	Interest income	2,303	0	2,303	730
Total		2,303	0	2,303	730
TOTAL INCOME		810,019	194,996	1,005,015	663,542

All investment income arises from money held in interest bearing 90-day deposit accounts that are covered by the Financial Services Compensation Scheme or the Gibraltar Deposit Guarantee Scheme.

All income from other trading activities and income from investments was unrestricted in the current and previous year.

Accounts: Notes to the Accounts (10)

5. Analysis of receipts of government grants

	Description	2022	2021
Restricted grants			£
Scottish Government International Development Small Grant	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	0	17,060
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. For a project supporting Malawian girls with IT skills.	230	17,393
Coronavirus Job Retention Scheme (from 24/03/2020)	Staff costs for staff furloughed during the pandemic.	0	32,437
Kickstart scheme (administered by Scottish Borders Council)	Support for salary costs and costs of providing support for participants to develop work skills and experience.	26,232	47,293
Longterm Unemployed Programme (administered by Midlothian Council)	Grant payment for the costs of paying for two employees working 30 hours per week for 26 weeks.	14,762	0
Job Creation Scheme >25's (City of Edinburgh Council - Business Growth & Inclusion) (included in grants <£10,000)	Funding provided through the Scottish Government's No One Left Behind Funding for two paid Work Experience Placements working 16 - 20 hours per week for 26 weeks.	3,719	0

6. Role of volunteers

Volunteers play a crucial part in our activities. They play a key role in our computer refurbishment operations in Edinburgh and in helping to load containers on shipping days. We also have several volunteers who work remotely to support our operations and their activities include the sourcing and development of e-learning materials and their alignment to the Malawi curriculum, website and social media support, risk management, bookkeeping and the preparation of the accounts and annual report. In 2022, 153 volunteers supported The Turing Trust with over 7,500 hours of work.

Accounts: Notes to the Accounts (11)

7. Analysis of expenditure (1)

Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Total funds	2021
Analysis	£	£	£	£
Staff costs (note 10)	6,597	0	6,597	1,797
Overheads	2,371	0	2,371	1,148
Cost of donations (platform fees)	3,085	293	3,378	1,220
Sub Total	12,053	293	12,346	4,165

Total expenditure on fundraising activities in the previous year was £4,165 of which £3,249 was unrestricted and £916 was restricted.

Analysis of expenditure on trading activities (including the sale of donated goods)

	Unrestricted funds	Restricted funds	Total funds	2021
Analysis	£	£	£	£
Staff costs (note 10)	29,543	0	29,543	18,173
Overheads	10,613	0	10,613	21,298
Cost of sales	161,022	0	161,022	14,578
Sub Total	201,178	0	201,178	54,049

Total expenditure on trading activities in the previous year was £54,049 of which £47,962 was unrestricted and £6,087 was restricted.

Accounts: Notes to the Accounts (12)

7. Analysis of expenditure (2)

Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds	2021
Analysis	£	£	£	£
Staff & volunteer costs in UK (note 10)	35,436	133,738	169,174	142,445
Project costs	2,075	66,967	69,042	39,271
Overheads in UK	55,723	4,901	60,624	70,488
Cost of computers distributed	11,995	63,315	75,310	72,261
Cost of obsolete donations recycled	12,670	0	12,670	8,243
	117,899	268,921	386,820	332,708
Governance costs				
Independent examination of accounts	0	0	0	400
Audit of accounts	5,480	0	5,480	6,000
Trustee expenses	541	0	541	499
Professional and legal costs	4,784	0	4,784	769
	10,805	0	10,805	7,668
Total	128,704	268,921	397,625	340,376
Total expenditure	341,935	269,214	611,149	398,590

Total expenditure on charitable activities in the previous year was £340,376 of which £96,487 was unrestricted and £243,889 was restricted.

Included within professional and legal costs is £900 paid to the auditor for VAT advice provided in the year.

Accounts: Notes to the Accounts (13)

8. Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising, trading and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity and are reported on separately under charitable expenditure from unrestricted funds. Trading costs include those involved in the sale of donated goods to raise funds to support our charitable objectives.

The bases of allocation used are:

- the proportion of each member of staff's time used in a particular activity
- direct allocation where support costs have been funded for a specific project

Overheads

	2022 £	2021 £
Marketing – printed materials / promotional goods	833	146
Website	426	324
Staff health	0	190
Rent and rates	5,580	3,303
Gas and electric	4,900	4,920
Internet / phone	479	550
Travel and Entertainment	215	269
Office costs	4,781	5,148
Insurance	4,128	3,765
Repairs and renewals	3,799	1,692
Bank charges	79	10
Foreign exchange transactions	21	38
Exchange rate (gain) / loss	(7,844)	(2,797)
General expenses	-	3,350
Bad debts	397	45
Depreciation*	2,065	732
Donated services (branding, website)	5,000	22,500
Donated facilities	48,749	48,749
Total	73,608	92,934

Accounts: Notes to the Accounts (14)

Allocation of overheads

Activity	2022		2021	
	% Staff Time	£	% Staff Time	£
Charitable	82.4	55,273	77.9	68,735
Charitable (project related)		4,901		1,753
Fundraising	3.2	2,371	1.4	1,148
Trading	14.4	10,613	20.7	21,198
Total overheads cost		73,608		92,934

9. Analysis of funds held in USD accounts

Donations made in USD are held in a USD account until transferred to our partners in Malawi. This minimises transaction costs. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the Bank of England spot rate at the close of the financial year.

Transferwise (Wise)	2022		2021	
	\$	£	\$	£
Balance at start of year	51,338	37,298	0	0
Additions	36,604	28,899	64,390	44,217
Payments	(49,378)	(42,008)	(13,000)	(9,686)
Fees	(63)	(53)	(52)	(38)
Exchange rate gain / loss	0	7,844	0	2805
Balance at end of year	38,501	31,980	51,338	37,298

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs

	2022	2021
	£	£
Salaries and wages	186,472	150,213
Social security costs	11,497	6,862
Pension costs (employer contributions)	6,954	5,340
Volunteer costs	391	0
Total staff costs	205,314	162,415

No employees in the current or previous year received employee benefits (excluding employer pension costs) greater than £60,000.

Accounts: Notes to the Accounts (15)

Key management personnel costs (excluding trustee costs)

	2022	2021
	£	£
Total amount paid to key management personnel including pension	60,392	44,920

Staff numbers

	2022	2021
	Number	Number
Average head count in the year (FTE)	6.3	6.8
Full-time staff	5	5
Part-time staff	10	8
FTE at the start of the financial year	6.25	4
FTE at the end of the financial year	6.5	6.25

The average number of staff on a head count basis was 8 (2021: 9).

Trustee expenses

Two trustees were paid a total of £541 (2021: £499) in expenses for attending trustee meetings. Trustees receive no remuneration or other benefits from the charity other than expenses.

Accounts: Notes to the Accounts (16)

11. Tangible fixed assets

Cost (for purchases) or valuation (for donated goods)						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	IT equipment	Total
	£	£	£	£	£	£
At the beginning of the year	0	0	0	6,977	0	6,977
Additions	0	0	0	3,350	0	3,350
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
At end of the year	0	0	0	10,327	0	10,327
Depreciation and impairments						
Basis	Not applicable	SL	Not applicable	SL	SL	
Rate	Not applicable	5 years	Not applicable	5 years	3 years	
At beginning of the year	0	0	0	1,416	0	1,416
Disposals	0	0	0	0	0	0
Depreciation	0	0	0	2,066	0	2,066
Impairment	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
At end of the year	0	0	0	3,482	0	3,482
Net book value						
Net book value at beginning of the year	0	0	0	5,561	0	5,561
Net book value at end of the year	0	0	0	6,845	0	6,845

12. Intangible assets

The Turing Trust has registered the mark Turing (Trade Mark No: UK00003348952) in respect of the repair of computers for charitable purposes. This is not included in the balance sheet as it is not possible to determine a fair value for this asset.

The Turing Trust accepts cryptocurrency donations via Coinbase (see note 15 below for details of current holdings). These donations are recognised as intangible assets until transferred into GBP (for significant donations this is as soon as possible following receipt of the donation, given the significant volatility of all cryptocurrencies). Smaller donations are aggregated and converted into GBP once the combined donations reach a threshold of £500.

Accounts: Notes to the Accounts (17)

13. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand (GBP)	293,444	271,121
Cash at bank and in hand (USD)	31,980	37,298
Notice deposits (less than 3 months)	391,552	180,190
Total cash and cash equivalents	716,946	488,609

Cash held in 2022 included £53,144 (2021: £61,880) remaining of the loan from the Energy Savings Trust.

The notice deposits are two 90-day notice accounts held with Triodos Bank (registered in UK) and Moneycorp Bank (registered in Gibraltar) and a 32 day notice account held with Lloyds Bank (registered in the UK). All of the amounts held on interest bearing deposit are available to spend on charitable activities.

Cryptocurrency donations via Coinbase are not included in the income statement until converted into GBP and transferred to our current account.

Holdings in Coinbase at year end (GBP equivalent at rate of exchange at year end)

	2022	2021
	£	£
Coinbase holdings	89	164

14. Stock

Stock includes items purchased for distribution to beneficiaries that have not yet been shipped.

	2022	2021
	Donated goods	Donated goods
	£	£
Opening	70,371	28,904
Added in period	131,650	128,908
Expensed in period	(64,450)	87,441
Adjustment: re stock recognition policy*	(18,181)	0
Closing	119,390	70,371

* From 2022 only donated stock with a dedicated asset number from our stock management system is recognised in the accounts. Low value items e.g. monitors, keyboards, mice and other peripherals are excluded unless purchased for a specific purpose. This has resulted in a one off reduction in stock value of £18,181.

Accounts: Notes to the Accounts (18)

15. Debtors and prepayments

	2022	2021
	£	£
Trade debtors	202,783	18,806
Prepayments and accrued income	3,330	2,518
Total	206,113	21,324

The Turing Trust does not have any debtors falling due after one year.

16. Creditors and accruals

	2022	2021
	£	£
Trade creditors	65,078	9,049
VAT	12,898	0
Accruals and deferred income	9,718	346
Other creditors	53,144	61,880
Total	140,838	71,275

The Energy Savings Trust loan to The Turing Trust was made in January 2021 with interest free repayment to be made over 8 years, starting in February 2021. Of the outstanding £53,144, £8,736 is due to be repaid in 2022.

Repayments of the Energy Savings Trust loan:

	2022	2021
	£	£
Due < 1 year	8,736	8,736
Due 2-5 years	34,944	34,944
Due after 5 years	9,464	18,200
Total	53,144	61,880

Accounts: Notes to the Accounts (19)

17. Contingent assets and liabilities

The Turing Trust does not have any recognisable contingent liabilities.

The Turing Trust is in receipt of grants where subsequent payments are contingent on the approval of progress reports. These are detailed below:

Description of grant	Estimate of financial effect in following year	
	2022	2021
	£	£
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	0	230
Baillie Gifford Multiyear Award A554609 (2020-2022)	0	5,000
Baillie Gifford International Sponsorship Committee	0	30,000
Kickstart Scheme	0	4,298
Long term Unemployment Programme	4,472	
Job Creation Scheme >25's	1,771	
Total	6,243	39,528

These projects are all well on track and we do not anticipate any issues relating to the timing or settlement of these grants.

18. Funds held by the charity

The charity does not hold any endowment funds.

Accounts: Notes to the Accounts (24)

19. Transfers between funds

		Reason for Transfer	Amount £
Current year	From unrestricted to restricted funds	To cover a small deficit incurred on the JCS project	10
Previous year	From restricted to unrestricted funds	To accommodate an internal transfer from GBP to MWK as unrestricted funds that are generated in Malawi were spent directly in MWK. This is done as the most efficient means to meet our expenditure whilst minimising foreign exchange fees. In 2021 this sum was spent in Malawi in MWK for restricted funds of the Scottish Government and FCDO grants and the Malawi project (Big Give) fund. Therefore, as these funds are otherwise unrestricted income, but have been spent on a restricted expense this internal transfer restores the balance between our restricted and unrestricted funds.	33,346
	From unrestricted to restricted funds	This restricted fund has been set up at the end of 2021 to support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	160,000

20. Analysis of net assets between funds

Fund balances at 31 December 2022	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	6,845	0	6,845
Net current assets	737,048	208,971	946,019
Long term liabilities	(44,408)	0	(44,408)
Total charity funds	699,485	208,971	908,456

Fund balances at 31 December 2021	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	5,561	0	5,561
Net current assets	308,994	253,179	562,173
Long term liabilities	(53,144)	0	(53,144)
Total charity funds	261,411	253,179	514,590

21. Events after the end of the reporting period

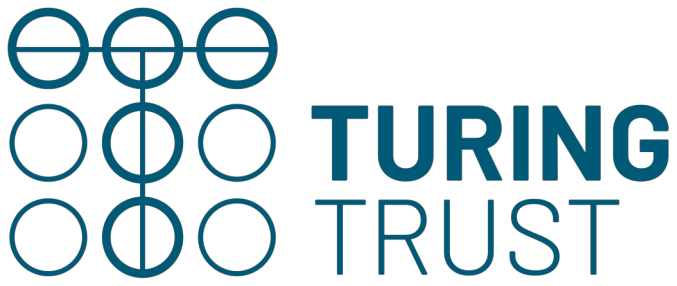
There are no events to report.



THE TURING TRUST

England & Wales - Charity number 1156687

Accounts



Annual Report 2021



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Cover photos:

Front: Chipasula Secondary School, Lilongwe, Malawi

Back: Kaseye Girls Secondary School, Chitipa, Malawi

Managing Director's Report

Over the last 12 months we have seen our team achieve some incredible results thanks to the vital support of myriad donors and volunteers. Most significantly we have received an outstanding number of computers donated – 7,752 over the last year! This is well over triple the number donated in 2020 and shows that much of what we are doing to make it easier for people and companies to donate their equipment is working.

Of note, 2021 has seen us forge an important partnership with Vyta – an IT asset disposal company who are now helping us by increasing our capacity to process larger donations of IT equipment, particularly from corporates. We received donations from 14 separate corporations, who each provided more than 100 PCs. Some of these donations were particularly large, with two donors providing more than 1,400 PCs each. These large donors are of particular significance as combined these 14 donors provided 78% of the PCs we received this year. Beyond this, we also doubled the number of small business donors to 102 companies. As in previous years we received a significant number of computers donated by individuals – this year 350 households supported us with IT equipment providing 466 computers in total.

Of course enabling donations of IT equipment is only the first step in our operations to support education globally. That is why I am very pleased to report that we have managed to keep pace with these increased volumes of equipment elsewhere in our operations. We are ahead of our plans in the number of PCs processed each day at our workshop in Edinburgh. This has enabled us to send two 40-foot containers of



James Turing

equipment to Malawi this year. Beyond this, we also distributed 348 computers and tablets to various charities working across sub-Saharan Africa as well as in the UK.

All of this was of course made possible by the fantastic dedication of hundreds of volunteers. This year we had a tremendous 151 volunteers support us in myriad ways. Together they have helped us with over 7,400 hours of hard work, ranging from packing containers on shipping days to the all-important refurbishment of computers. We are also immensely proud of the dozens of volunteers who have supported us whilst also using the opportunity to improve their own skill sets and develop their own careers. Over the last year we've seen 74 of our volunteers training with us and going on to find quality jobs or entering further education.

Importantly we have matched this growth with financial resources to enable the vital training that accompanies our refurbishment of IT equipment.

In total, we have now supported 294 schools and organisations across the UK and sub-Saharan Africa.

The Turing Trust's financial position has remained stable with our spending closely matching our income. In 2021 our income totalled £663,542 a significant increase on our 2020 income of £425,662. Our expenditure of £398,590 in 2021 was comparable to that in 2020. However, a significant proportion of our expenditure in 2020 was related to the refurbishment of our new premises and excluding this our expenditure overall increased by 46%.

Our funding from grants has grown again, increasing on last year's total. However, it should be noted that a significant portion of these funds came from the UK government's Kickstarter Scheme. That said, even without these grants, our total income from grants increased on last year's total, albeit by a smaller margin.

As we have grown our team, including employees on the Kickstarter Scheme, we have been able to more than double the income from our UK sales (£76,332) compared to last year (£35,820). This shows that our investments in this revenue stream are paying off and our income should continue to grow in 2022.

This year's annual crowd funder, the Big Give Christmas Challenge, raised a fantastic £29,788. Yet again we surpassed our fundraising target for another year in a row. This continues to give us confidence in our ever-growing community of supporters helping us expand our impact year on year.

Throughout the year we ran our programmes within allocated budgets and maintained a tight control on our costs. Overall, in 2021 we

again demonstrated our ability to continue our work in a financially sustainable manner in the long-term.

From the goals set in 2020, in spite of continuing challenges with the pandemic, we have made considerable progress on many of these. This year we were able to install more computer labs than any year before, installing a total of 70 new computer labs in Malawi. Many plans for teacher training had to be modified, yet we nonetheless ensured that 198 teachers received training. We also repaired and replaced 367 PCs to ensure schools had fully functioning computer labs.

Beyond these social impacts, our IT reuse programme has generated significant environmental benefits throughout the year too. In 2021, we diverted 46 tonnes of PCs that would otherwise go to waste and provided equivalent carbon savings of 966 tonnes. In doing so, we have reached a notable milestone, having saved over 12,000 computers for reuse in classrooms. This also means that to date we have offset 3,500 tonnes of CO2 emissions. The cumulative embodied energy savings created are also enough to power over 800 UK homes for a year as well.

Lastly, I would like to pass on my immense thanks to all of our staff and volunteers who have gone above and beyond this year in their efforts to help others. It is thanks to your hard work and dedication that over 116,000 students have been able to learn vital IT skills. I am immensely looking forward to the year to come and seeing what more we can do building a world with technology-enabled education for all.

James Turing, July 2022

About The Turing Trust

The Turing Trust supports education in sub-Saharan Africa by reusing computers. We provide skills development in the UK while reducing waste and contributing to an environmentally friendly society.

Our vision

A world with technology-enabled education for all

Our mission

To empower disadvantaged communities using information technology enabled learning

The Turing Trust was set up in 2009 in honour of Alan Turing by his closest family. Today we honour his remarkable legacy by providing quality IT resources and training to schools in sub-Saharan Africa. Our operations in the UK, based in our Edinburgh workshop, provide valuable training and volunteering opportunities.



Atsikana Pa Ulendo Secondary School, Lilongwe, Malawi



Refurbishing computers in Edinburgh

Our Impact to Date

Through our work in the UK and with our partners in sub-Saharan Africa we have:

- Improved access to IT in 294 schools and organisations across the UK and sub-Saharan Africa
- Sent 12,656 computers to schools in Malawi, alongside organisations in the UK and many more charities globally, through our computer reuse scheme
- Enabled over 116,000 students to learn IT skills effectively
- Provided volunteering and training opportunities for over 800 people at our workshop in Edinburgh



Computers ready for shipping in Edinburgh



Chilambula Community Day Secondary School, Lilongwe, Malawi

Who We Helped

The Turing Trust's beneficiaries include teachers and students in African schools as well as a wide range of disadvantaged people in Scotland.

Africa

By the end of 2021 we have supported 275 schools in Malawi, Ghana, Kenya, Liberia, South Sudan, The Gambia, Uganda and Zimbabwe. This brings the total number of students who have benefitted from our activities to over 116,000.



St Patrick's Seminary Secondary School, Rumphi, Malawi

UK

We have similarly supported 19 schools and organisations across the UK with IT equipment. This was distributed to a range of beneficiaries including refugees and students, as well as people struggling with long-term unemployment and homelessness.

At our Scottish headquarters outside Edinburgh, we had 151 volunteers and trainees who worked with us over the course of 2021. We continued to offer remote volunteering opportunities to aid the development of our e-learning platform. These proved to be highly successful, complementing our in-person volunteering. In total our volunteers & trainees participated in over 7,400 hours of activities at our workshop and online in 2021 – a critical component to our achievements.

Our trainees came from a wide variety of backgrounds and we are proud to have supported people from our local community struggling with a range of challenges that this year included: the long-term unemployed, the homeless, those who have a mental or physical disability, as well as refugees and asylum seekers.

Beyond these social impacts our IT reuse programme has generated significant environmental benefits throughout the year too. In 2021 we diverted 46 tonnes of PCs that would otherwise go to waste and provided equivalent carbon savings of 966 tonnes. In doing so we have reached a notable milestone, having saved over 12,000 computers for reuse in classrooms. This also means that to date we have offset 3,500 tonnes of CO2 emissions. The cumulative embodied energy savings created are also enough to power over 800 UK homes for a year.



Donated laptops supporting learning at the QED Foundation in Bradford

2021 Facts & Figures

Number of new students using our computers: 35,000

Number of PCs sent to schools across Africa and in the UK: 3,452

- Malawi : 3,091
- Kenya: 15
- The Gambia: 8
- UK: 338

Total number of schools and organisations supported with our hardware: 294

IT Training:

- 74 training sessions
- 198 teachers supported

Corporate Sponsorship:

- Turing Tumble (Upper Story)
- Expert Agent
- Lead Pro
- X4 Group

Partnerships:

- The Scottish Government
- UK Foreign, Commonwealth and Development Office through UK Aid Direct
- Baillie Gifford
- Reusing IT
- Rotary Club of Currie Balerno
- Arcturus Publishing

Donations of IT Equipment: we have received donations of IT equipment from many other businesses and educational establishments as showcased on our [website](#)

Monitoring and Evaluation:

- Comprehensive surveys in 26 Malawian schools, including 23 headteachers, 26 teachers and 147 students
- Evaluation of teacher training days conducted in Lilongwe, May and December 2021

What We Achieved

Our main outcomes in 2021 included:

- 70 additional classrooms and organisations in Africa equipped with computers enabling them to begin teaching IT skills adequately
- 361 beneficiaries in the UK, Kenya and the Gambia benefitting from donated computers enabling them to fully engage with their digital environments
- 35,000 additional students are learning digital skills from our computers, bringing the total of students supported to 116,000
- 198 teachers with improved IT pedagogy
- Equivalent of 966 tonnes of carbon emissions saved

What Impact We Made

As our Malawian programme has continued to mature we have seen further positive long-term educational outcomes. For example, many schools have seen substantially more students go on to enrol in university since the installation of their computer labs.

Education in Malawi was significantly impacted by COVID-19 during 2020 and this was reflected in lower success rates in the MCSE examinations and in the number of university admissions. In particular, girls were disproportionately affected, with a drop in the percentage of girls selected for the University of Malawi from 46% for the 2020-21 intake to 37% for the 2021-2022 intake. However, this year's selection lists (2022-23) have just been released and it is encouraging that the percentage of girls selected this year has increased to 43%.

Robert Laws Secondary School, which received computers from The Turing Trust in 2018, now ranks the third highest in the Northern Region of Malawi for university enrolment after seeing the number of students triple in the last few years.

It is also important to encourage students to pursue IT courses at university and this year we are proud that 79 students from schools we are working with have been selected to study for degrees in IT. It is impressive that 39% of these students were female, which we hope will continue to inspire more girls to consider IT as a career in the future. Overall, this gives us confidence that our gendered approach to supporting ICT education in Malawi is working.

You can hear more of the impact the computer labs are making from Mr Knowledge N’gambi, the computer studies teacher at Robert Laws Secondary School through this [video](#).



Mr Knowledge N’gambi, Computer Studies teacher at Robert Laws Secondary School, Embangweni, Malawi

In the video, he highlights some of the differences the computers have made that have helped their students succeed in obtaining places at university:

- Teachers find it easier to complete the syllabus with the additional e-learning materials.
- Students and teachers use the computers to find answers to their questions.
- Students use the computers for their projects, learning vital skills including programming and website design.
- Access to information on the computers supports the learning of STEM subjects, and encourages students to pursue these subjects at university.
- IT is a growing industry in Malawi and many students are now choosing IT focussed courses at university.

Teachers at Robert Laws Secondary School have seen the impact that computers can have and are keen to have computers in all their classrooms, so that they can use them when teaching all subjects.

Robert Laws Secondary School was the first school that we worked with in Malawi to set up a code club and this has gone from strength to strength.

Our projects

The Turing Trust's focus in 2021 was on our projects in Malawi, while supporting other smaller projects such as in the UK where we have continued to provide IT devices to those in need through a range of charitable partners.

A total of 83 schools and organisations were installed with hardware from The Turing Trust in 2021. This was supplemented by teacher training for 198 teachers as well as continuing development of the e-learning resources that we provide.

Malawi

Much like our team in the UK, our Malawian colleagues have faced innumerable additional challenges this year, but have pulled together to overcome and ensure schools were provided with vital IT equipment. Our thanks go out to: James, Chifundo, Vigilant, Doreen, Sylvester, Malumbo, Virginia, Wongani, Geoff and the rest of the CYD team who have made all our work possible this year.

Our main partners in Malawi have also generated income operating as social enterprises. Through our joint programme the Centre for Youth and Development generated 43,388,509 MWK in 2021 (approximately 39,547 GBP). This shows the tremendous growth of our project in Malawi, increasing over threefold compared to last year, as well as the long-term financial sustainability of our joint project in Malawi. These funds are used for our charitable objectives through our programmes.

We have been fortunate to see our team in Malawi expand this year with Wongani and Geoff joining us as interns. They have played a full part in the team, helping with checking and repairing computers, installing computers in schools and training teachers to use them effectively Wongani reflected on her experiences working with us in this [blog](#).

Highlights



Installation of 70 computer labs.



Training given to 198 teachers through in-school training and training days.



Interns supported the expansion of our projects into the Central Region and acted as role models inspiring school students to take up ICT as a career.



Comprehensive surveys in 26 Malawian schools, including 23 headteachers, 26 teachers and 147 students.



15 new girls only ICT clubs set up.



Our Malawian partner generated approximately £39,547 from IT maintenance subscriptions.



367 computers repaired or replaced under our maintenance programme. This supports our original estimates of a PC lifespan of 5 years in schools.

Wongani joined the Centre for Youth and Development as part of the practical component of her degree in Information and Communication Technology at Mzuzu University. It has since led to her building on her IT skills as well as teacher training and becoming a role model (or as we like to call her, an **IT Heroine**) for young Malawian girls interested in a career in IT. In her own words...

The most exciting moments are the field trips to install computers in schools. The travelling and the interactions with students are so priceless. Students, especially girls, admire me working on the computers, some don't believe that I can actually install the computers and after installation is done, they cheer for me and approach me and tell me I am inspiring them to take a career in ICT. One touching moment was when:

A male student at Robert Blake Secondary School approached me and asked if it was okay for him to have a female Role Model. I told him motivation doesn't need gender. He then said: 'you are my motivation, and I am eyeing a career in ICT'.

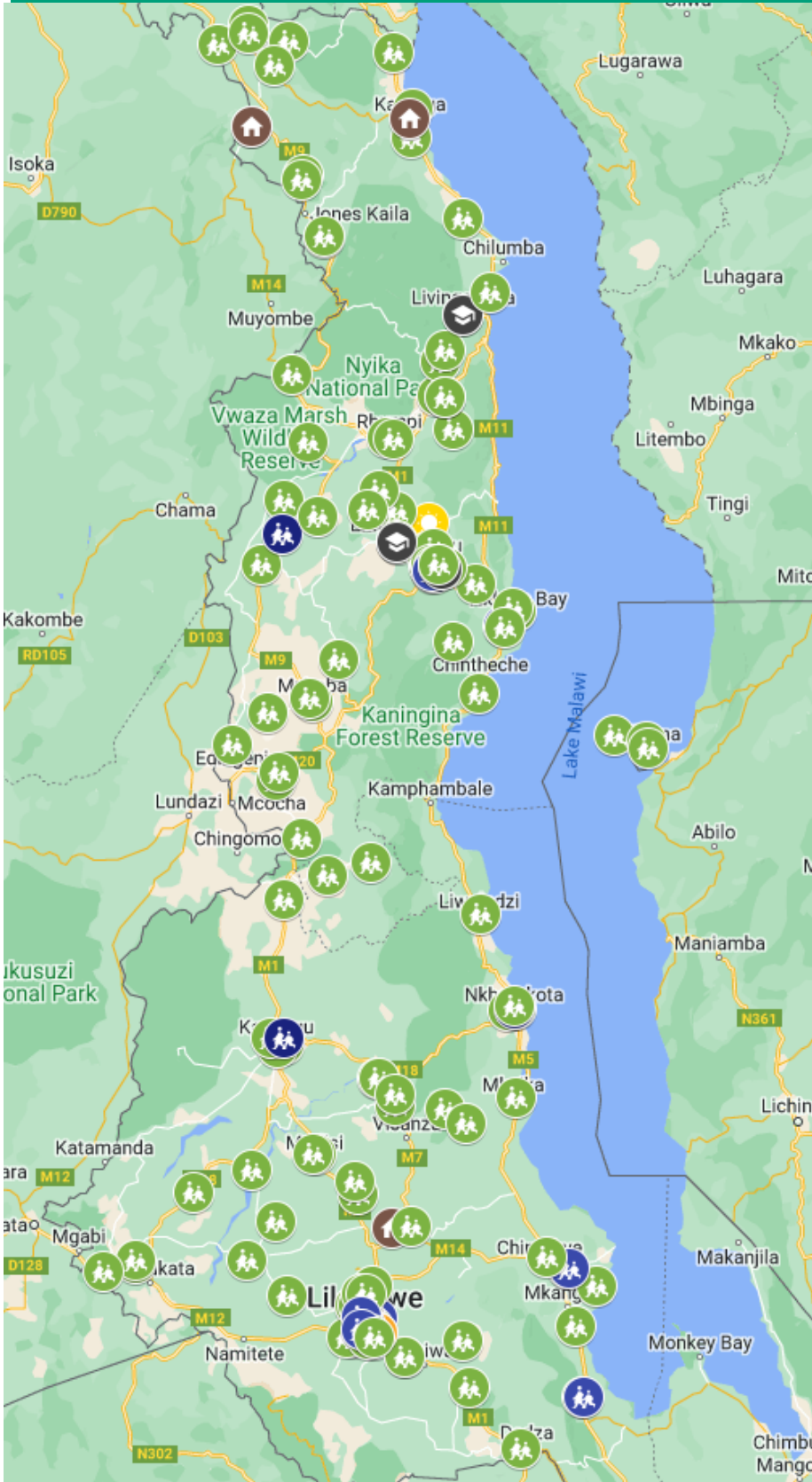
I realised that the motivation was mutual, the smiles and excitement from them motivate me, knowing that I am contributing to positive change and I am always happy to help them and encourage them.









Wongani helping a student at Sopa Community Day Secondary School, Mchinji, Malawi

We have made great progress in Malawi since our programme began in 2016, increasing the proportion of schools with computers significantly. When we started our work only 3% of schools had access to IT equipment. By the end of 2021 we had installed 162 computer labs, which is the equivalent of 81% of secondary schools in the Northern Region of Malawi where our programme began in 2016. With our second office now open in Lilongwe, we aim to see 100% of secondary schools in Malawi having adequate access to IT facilities within the next few years.

Schools with Turing Trust Computers



Click on map to view the most up to date interactive Google Map with school names and photos

Key	
CYD base	
Primary School	
Secondary School	
University	
Solarberry	
Other organisation	

ICT skills for girls in Malawi

Our projects aim to promote gender equality in education and in ICT in particular.

We are addressing the digital gender divide by:

- Promoting girls only ICT clubs
- Showcasing our female IT technicians as role models (our IT heroines)
- Ensuring that female teachers are included in our training sessions

There were an additional 15 ICT clubs set up, with girls only sections, in 2021. These are providing girls with dedicated time and access to computers to enable them to develop their digital skills and gain confidence in their own abilities.



Karonga Secondary School, Chitipa District, Malawi

E-learning resources

We have extended the use of [Kolibri](#) as our Learning Management System and continue to work to align content to the Malawi curriculum, particularly in STEM subjects.

Kolibri has now been set up in 29 schools and work continues to provide networks and Kolibri servers in all the schools that we are working with. All schools that do not yet have networks still have access to our e-library delivered by [RACHEL](#) on individual machines.

Teacher training



*Teacher training at Wayekha Hotel, Kasungu,
December 2021*

Initial training is provided at the time that the computer laboratories are set up. Further courses were also provided in Lilongwe and Kasungu. Feedback from previous courses is incorporated into each session to improve content and delivery approaches.

Our training courses include aspects of computer maintenance and repair, using ICT in the classroom and ensuring that teachers are aware of the need and can apply gender and disability inclusive digital pedagogy. We have also worked to ensure that female teachers are encouraged to participate in computer training as their involvement and confidence in using computers is crucial in inspiring future generations of girls to engage with IT at school and beyond. It is particularly encouraging that there were equal numbers of male and female teachers attending the training sessions in 2021.

Evaluation of training

- Post training test scores increased by an average of 29%.
- Teachers felt that the training courses needed to be longer to give more time for practical sessions.
- Teachers have different levels of IT skills and it was felt that programming should be delivered as a stand alone session as most teachers were not familiar with it.
- Some teachers requested more training on basic use of Word and Excel.
- The content of future training sessions should be advertised in advance, to allow teachers to attend those that were most relevant to their needs.
- Specific sessions on computer maintenance and repair and on networking were suggested
- Overall teachers felt confident in using the equipment we provide in schools



*Teacher training at Chilambula Lodge,
Lilongwe, May 2021*

Monitoring and Evaluation

Schools were again closed in Malawi due to COVID from mid-February to mid-March. Our monitoring and evaluation for 2021 was therefore conducted from April 2021 to January 2022.

26 schools were visited. 20 of these schools had been involved in previous surveys. The schools had had computers for an average of 30 months (range 1-53 months) and 10 had Kolibri (our offline learning managements system) installed.

Our surveys involved 23 headteachers or their deputies, 26 teachers, 12 of whom taught computer studies as an examinable subject and 147 students from Forms 1-4.



*Robert Blake Secondary School,
Dowa District, Malawi*

"Students learn and search different subject information with ease, improve their computer end user skills, and there is much exposure of digital skills and computers for students, usually from rural poor families."

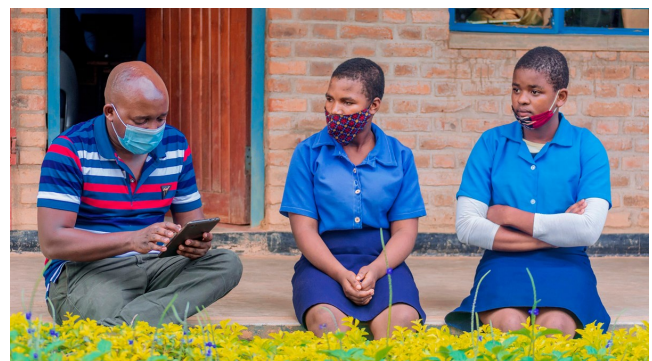
**Headteacher, Kaseye Girls Secondary School,
Chitipa District, Malawi**

"I will able to start a business after school because of the skills I get here."

**Form 2 student, Chinkangawa Community Day
Secondary School, Mzimba District, Malawi**

Highlights from the 2021 survey:

- 13 schools were using computers to teach other subjects as well as ICT
- 12 schools were offering Computer Studies for MCSE and JCE (compared with only 1 in the 2020 survey)
- The computer laboratory was used for up to 20 hours per week. Most cited a shortage of teachers to supervise the computer laboratory.
- 21 schools allowed teachers and students access to the computers out of hours.
- Headteachers, teachers' and students views on the impact of the computers in the schools were very positive.
- Students were more confident using computers after using them at school (average confidence level on a scale of 1-10 increased from 4.6-7.4).
- 16% of students were planning to study ICT at university.



*Monitoring & Evaluation at Kaseye Girls
Secondary School, Chitipa District, Malawi*

Analysis of free text responses

Whilst there were many positive comments about the project, the free text responses also identified several areas for improvement:

- Schools need more computers so that students do not have to share / have only limited access .
- More teacher training is needed.
- Some schools need a qualified ICT teacher.
- Schools would like access to the internet.
- Some schools emphasised that they need upgraded PCs to be able to run compiling software.
- Some schools requested training for all teachers, not just ICT teachers, so that they can incorporate ICT when delivering lessons on all subjects.



*Chibavi Community Day Secondary School,
Mzuzu, Malawi*

“Interest among students to take computer class has increased especially girls and there is high number of students involving themselves in the computer club especially in the science fair competition organized by ministry of education.”

**Teacher, Chibavi Community Day Secondary School,
Mzuzu City, Malawi**

“Computer is important. Now that we have the skills we won't have problems when starting university.”

**Form 2 student, Chikangawa Community Day
Secondary School, Mzimba District, Malawi**

Recommendations

The recommendations made build upon those made in previous reports, but seek to clarify our priorities in light of the ongoing pandemic and the increasing numbers of schools that we are working with. Our focus for 2022 includes:

- Work with schools to increase the number of computers available so that students do not have to share.
- Continue to build up our teacher training, including both training on basic maintenance and repair, networking, use of Kolibri and the pedagogy around using technology in the classroom.
- Establish networks and the use of Kolibri in all schools.
- Work to develop regional networks of ICT teachers to share their experience and set up mentoring schemes for inexperienced and unqualified ICT teachers.
- Continue work on curriculum alignment within Kolibri and ensure mechanisms for updating channels locally are robust.
- Continue to promote use of the computer laboratory by teachers and students both during the school day, but also out of hours.

“I love using the computers. Here is the only place I get to use computers.”

**Form 2 student, Masasa Community Day Secondary
School, Mzuzu City, Malawi**

UK Operations

This year was an exciting one of settling into our new permanent home in the Pentland Industrial Estate to the south of Edinburgh. Having moved in towards the end of 2020 we have now spent our first full year in our workshop and have continued to develop our facility into an ever more efficient processing centre for donated IT equipment.

All of our work in the UK has been made possible thanks to our UK team who have shown remarkable dedication in this year. Our thanks go out to Neil, Blythe, Audrey, Sam and James.

Computer Collection and Refurbishment

This year we have significantly scaled up our operations accordingly with the fantastic volumes of IT equipment that have been donated - 7,752 over the last year! This is well over triple the number donated in 2020 and shows that much of what we are doing to make it easier for people and companies to donate their equipment is working.

Notably 2021 has seen us forge an important partnership with Vyta - an IT asset disposal company who are now helping us by increasing our capacity to process larger donations of IT equipment, particularly from corporates. In particular we have received tremendous support from key donors including: Reusing IT, Natwest, PA Consulting, Triodos, the Wellcome Trust, Binding Site and YSC. Several of these donors have also covered the transportation costs of their donations, helping us to make a significantly greater impact with their hardware.

This year we had a significantly larger number of business donors, up to 116 organisations in 2021 compared to just 51 last year. Similarly, we saw a significant rise in the number of individual donors, climbing from 120 last year to 350 in 2021.

Corporate Partners and Fundraising

Thanks to support from Boss Digital, we started a podcast series that has helped to attract many more IT donors. In addition to this, our UK sales operations have continued to grow, raising £76,332 through our social enterprise activities.

Salesforce specialists Revolent provided two substantial pieces of pro bono consultancy in 2021. Not only did they integrate our website with our donor management system resulting in significant staff time and efficiency savings, they also provided a free system check that has formed the basis for future development. Our thanks go to all the team.

We were delighted to continue our long-standing relationships with Turing Tumble, Lead Pro, Arcturus Publishing and Expert Agent who continue to be very generous with their support. We have received a number of grants including from Foundation Scotland and Baillie Gifford.

This year's annual crowdfunder, the Big Give Christmas Challenge raised a fantastic £32,367, showing that even in a year where many of our donors have faced significant financial challenges, we still have a substantial community of supporters who see the value of our work.

Volunteering

All of our work was, of course, made possible by the fantastic dedication of hundreds of volunteers. This year we had a tremendous 151 volunteers support us in myriad ways. Together they have helped us with over 7,400 hours of hard work, ranging from packing containers on shipping days to the all important refurbishment of computers.

We are also immensely proud of the dozens of volunteers who have supported us whilst also using the opportunity to improve their own skill sets and develop their own careers. Over the last year we've seen 74 of our volunteers training with us going on to find quality jobs or entering further education.

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Mark, Adam, Zhiqi, Graham, Iulian, Blanka, Joe, Mario, Philip, Adriane, Cameron and Nicki.

Our ongoing relationship with the Department for Work and Pensions has enabled us to improve our trainee programme. The DWP has continued to recommend us to interested candidates, enabling us to support our local community through training and the provision of employable skills. This year some of our trainees have included the long-term unemployed, vulnerable adults, those experiencing homelessness, individuals who have suffered serious illness, refugees and asylum seekers, those who have a mental or physical disability and military veterans. Our training this year was not entirely IT focused and included softer skills such as communication, building professional networks, teamwork, problem solving, the ability to work under pressure and time management. All this skill-building comes together to increase our UK trainees' employability.



This year we were particularly delighted to celebrate one of our volunteer's fantastic successes. Wayne volunteered in our workshop helping to refurbish computers destined for schools in Malawi. He found the work interesting and enjoyed working as part of our friendly supportive team. This gave him the confidence in his ability to think about looking for work in the technology industry and towards the end of the year Wayne secured a new job at an electronics company in Livingston. In celebrating Wayne's fantastic achievement, we sat down to hear his story as he begins this new chapter which you can read in full [here](#).

Environmental Impact

Beyond these social impacts, our IT reuse programme has generated significant environmental benefits throughout the year too.

In 2021 we diverted 46 tonnes of PCs that would otherwise go to waste and provided equivalent carbon savings of 966 tonnes. In doing so we have reached a notable milestone, having saved over 12,000 computers for reuse in classrooms. This also means that to date we have offset 3,500 tonnes of CO₂ emissions. The cumulative embodied energy savings created are also enough to power over 800 UK homes for a year.

Supporting UK Communities

All of these donated computers have enabled us to continue supporting communities in the UK, where we have seen continued demand for used IT equipment, often in relation to circumstances created by the pandemic.

Thanks to the support of several generous donors we have been able to accommodate some of the requests from UK organisations where we saw that we could increase our educational impact. Subsequently, we have been able to provide 338 computers to a variety of schools and organisations in the UK this year. These have included schools such as the Manchester College and Octavia AP Academy as well as organisations such as Midlothian Council, the NHS Health & Homelessness team; and lastly charities such as Hestia, Centrepont, Care4Calais and Foursquare.

Through a [programme with Lloyds Bank](#) we have been pleased to distribute hundreds of devices whilst also making it possible for the recipients to access vital digital help. This has helped people to stay socially connected through video calling and social media, access to essential services online such as food shopping, GP appointments, Universal Credit online and the news and use key employability tools such as LinkedIn.

The impact this IT equipment has made in the UK is best said by the beneficiaries themselves.

“We are absolutely delighted to receive the wonderful donation of PCs which will make a substantial difference to the teaching and learning at Gumley House. As a girls’ school, we are particularly keen for our students to thrive in those careers where women are under-represented and these machines will support our students achieve particularly in computing, coding and media studies. The donated machines have been assigned to a classroom dedicated to computing, health and social care and for use by students with Special Educational Needs. The students have already become very energised by their presence and are keen to study with them. As Headteacher, these machines have come at a critical time – particularly when most of our devices were given out to families throughout the pandemic. Unfortunately, many of these devices came back unusable and the donation has managed to get us back up and running effectively and quickly.”

Stephen Byrne, Headteacher, Gumley House School



Gumley House School

We have also been honoured to support NHS service users with IT equipment so they could access vital mental health services during lockdown. One recipient, Anna, told us about the difference the donation of a laptop had made to her:

"I am now able to attend video conferences doctors of various specialisations with the Chromebook I can connect with the camera. Now that I have a device like this I am able to search for a job and send in my CV. I am also able to participate in English language courses and I owe that all to you so thank you very much again, I am really grateful."

Another recipient, Samantha explained that the laptop had enabled her to start studying Social Work at college.

Likewise, working with our local Midlothian Council we have been able to support Job Centre Plus clients with equipment to help job seeking and improving digital skills during lockdowns and beyond.

Their comments also make us realise how important donations of laptops can be:

"We thank you for the gift of a laptop that will help us learn English and do some personal matters. Thanks to all of you for supporting us."

Mrs Karou

Colin, who also received a laptop, highlighted the importance of the connectivity it had brought him, enabling him to apply for a few jobs and get back into work.

"I am delighted with this computer. I am able to attend classes and I managed to connect very easily and well on zoom on the new laptop. It's so much better than the old one that stopped working."

.... the laptop is very good and works very quickly. My mum and dad are pleased. It already is a big help. Thank you."

Aya and her daughter



Laptop donated through NHS Health and Homelessness

Furthermore, at the QED Foundation, the donated laptops are supporting disadvantaged ethnic minority men and women across Bradford District to deliver English for Speakers of Other Languages (ESOL), health and well-being, IT, employability, literacy, numeracy, citizenship, orientation and integration provision. Most QED learners are digitally excluded as they have minimal or no access to an IT device of any type at home and no access to the internet. Lockdown isolated the learners further as services moved increasingly online and led to isolation and loneliness of many Bradford ethnic minority communities. The older generation, already feeling isolated and distant from family and friends, are particularly in need of the connectivity Zoom, Facetime, WhatsApp and other platforms bring.

Laptops donated through The Turing Trust are being used throughout teaching sessions to support learning and develop essential IT skills. Each learner can now have their own device with software and educational apps so they can progress at their own pace. Initially, the focus has been on supporting learners to navigate their way around the devices, develop keyboard familiarity, set up an email address, open-up and use apps to develop English language skills. Tutors are using the laptops for programme delivery. The social impact of mastering even basic digital skills has provided a newfound sense of worth and

wellbeing. Learners report feeling more confident, engaged and included. There is an excitement about accessing information for the first time independently and attendance is more consistent.

Lastly, we have been particularly pleased to support Care4Calais by providing laptops to refugees and asylum seekers in the UK, enabling them to continue their education. One recipient said:

"I would like to wholeheartedly thank the Turing Trust for fully believing in myself. While having a computer, I am no longer just an asylum seeker, I am part of the global village; I am not an outcast; I feel included. I am not without dreams, but my goals of studying, pursuing my education, and entering a prestigious university continue. Thank you!"

Other partnerships

We have continued to work with the UK Jarra Association, based in Birmingham, to supply schools in Gambia with PCs. This year we have also supported the Thika Alumni Association and the Red Rubber Ball Foundation with equipment to support schools in Kenya. Through the Red Rubber Ball Foundation several university students on scholarships have been able to continue their education throughout lockdown restrictions thanks to the arrival of this equipment.

2022 Aims and Objectives

In the coming year we plan to work towards our two key aims and associated objectives outlined below. For our first aim this work will predominantly focus on our Malawian programme, where we will continue to build our operations. We plan to extend our operations in Malawi to schools in the Southern Region, which will involve setting up an additional office and team based in Blantyre. We will also continue to support beneficiaries in the UK and beyond where opportunities allow. There will be a multitude of supporting activities to achieve this, largely similar to those completed in 2021.

Trustees Outlook

The trustees have a positive outlook on the future direction of the charity with the past year's growth showing great potential for the coming year. The continuing growth shown last year has helped to influence their decision making and strategy, allowing for activities to continue scaling up so we can provide more opportunities for IT education to those who need it most.

Aim 1

Continue to install computers in African classrooms in a sustainable manner that supports a holistic learning approach. (SDG 4 - Quality Education).

- A)** To provide teachers with the training and resources they need to maximise the impact of digital classrooms.
- B)** To develop our e-learning software to best serve local educators and equip students with the digital skills they need for work.
- C)** To improve our monitoring, evaluation and learning efforts to provide detailed information on impact.

Aim 2

Build our UK operations to enhance our volunteering programme and increase our ability to process donations efficiently. (SDG 17 - Partnership For The Goals).



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Strengthen the means of implementation and revitalize the global partnership for sustainable development.



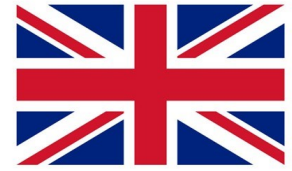
Our Partners



The Scottish Government
Riaghaltas na h-Alba



Foreign, Commonwealth
& Development Office



UKaid
from the British people



Investment managers



LLOYDS BANK



Club of Currie Balerno



ARCTURUS
PUBLISHING



Our Technology Donors



The Scottish Government
Riaghaltas na h-Alba





Structure, Governance and Management

Names of the Charity Trustees on date of approval of the Annual Report

Dermot Turing (Founder)
Anne Wacera Wambugu
Lumbani Mwafulirwa (appointed 18th May, 2022)
Lilian Ndirangu
Bernie Hollywood
Tiya Somba Banda

Names of all other Charity Trustees during the period, if any (for example who resigned part way through the financial period): Philip McAllister resigned 18th May, 2022

Constitution

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission on the 15th April 2014 (1156687).

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on the 19th November 2015 (SC046150).

There have been no key constitutional changes made over the last year.

Governance

The Turing Trust is overseen by the above board of six trustees and ten advisors (below) who met in person or virtually as a whole group four times in 2021 with numerous smaller meetings amongst available members. Trustees are responsible for the strategic direction of the charity, for providing financial oversight, and for ensuring that the organisation is well governed and operates in line with charitable objectives. Trustees come from a variety of professional backgrounds relevant to the work of the charity. Day-to-day responsibility for the provision of the services rests with the Chief Executive Officer.

The Turing Trust is governed by our policies which are available at <https://turingtrust.co.uk/about/our-policies/>.

Trustee recruitment, induction and training

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees give regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees work towards the charity's aims and objectives and serve within the constituted guidelines. Trustees, if not already aware, learn the principles and practice of the charity and company regulation at the outset of their appointment using training provided by Scope, OSCR and the Charity Commission.

In 2021 no trustees received any remuneration and trustee expenses were paid totalling £499.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Pay and Remuneration of Key Personnel

Senior Management staff are remunerated in line with industry norms, or awarded as a result of any additional training, qualifications, responsibility and exceptional performance, where agreed by independent trustees. Otherwise, increments are in line with annual cost of living increases across all pay scales.

Advisory board

Evelyn Toma
Rob Dobson
Luca Leone
Brian Ferguson
Sally Smith
Andrew Clark
Nicola Turing
John Turing
Jonathan Burns
Cliff Robertson

Key Management Personnel are listed on our website here: <https://turingtrust.co.uk/about-us/meet-the-team/>

Bankers: Santander, 31, Hanover Street, Edinburgh, EH2 2EB

Auditors: Whitelaw Wells, 9 Ainslie Place, Edinburgh, EH3 6AT

Charity Details and Contact Information:

Charity Name: The Turing Trust

Registered Charity Number in Scotland: SC046150

Registered Charity Number in England and Wales: 1156687

Charity principal address (Scotland): Unit 7C, Pentland Industrial Estate, Loanhead, EH20 9QH

Charity principal address (England): TT 388/17 Southwark Park Road, London, SE16 2ET

Phone: [0131 440 2619](tel:01314402619) / 07554 121219

Email: info@turingtrust.co.uk

Website: <https://turingtrust.co.uk/>

Twitter: TuringTrust

Facebook: TuringTrust

LinkedIn: Turing Trust

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year, which show a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the applicable Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operational existence.

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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The Trustees are responsible for maintaining the integrity of the charity and its financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to auditors

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and each Trustee has taken all steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Financial Report

The Turing Trust is a UK-based charity and works with our African partners to build their capacity as social enterprises able to deliver our charitable objectives. In the UK we have several avenues for generating revenue, including charitable fundraising, grants from institutional donors, private and corporate donations and the sale of donated high-specification computers where appropriate. The Turing Trust places great emphasis on transparency and robust financial stewardship.

The Turing Trust has remained in a strong financial position in 2021 with a total income of £663,542, of which £462,985 was cash and £200,557 comprised donated goods, services and facilities. Total expenditure was £398,590, of which £237,622 was cash, £89,319 was the nominal cost of donated goods distributed and sold and £71,649 was the value of donated facilities and services. Total funds of £514,590 have been carried forward to 2022. Figures in this review are taken from our full accounts approved on 19th August 2022 and which include the auditors' report. If any further details are required, please refer to the full accounts which are published at the end of this annual report.

Our income from individual and corporate donations has continued to increase and we were delighted to be awarded a grant from the Baillie Gifford International Sponsorship Committee to support our Malawi project. We were also delighted to take part in the Kickstarter scheme which fulfils our charitable objectives in terms of increasing digital skills and employability in the UK, whilst also helping us to scale up our operations in Edinburgh and process more donated equipment for use in Malawi and in

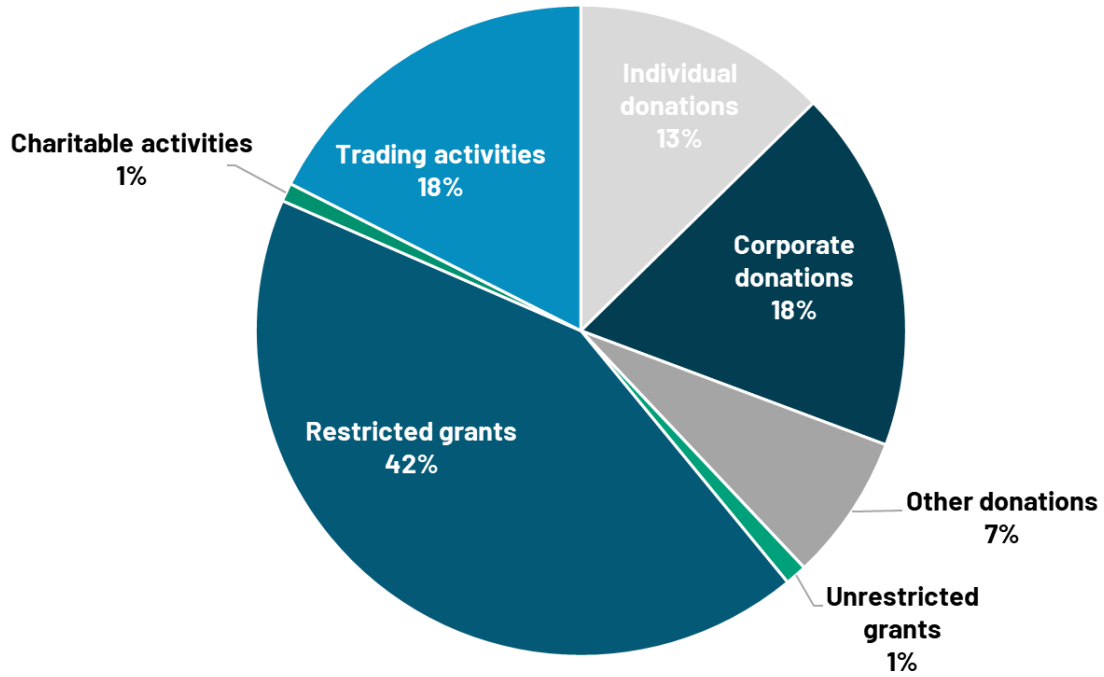
the UK. We have also had support of £32,437 from the Coronavirus Job Retention Scheme. Donations of IT equipment have again increased in 2021 from an equivalent value of £61,845 to £128,908, and we continue to benefit from various donations of services and facilities in kind. Our trading income has also more than doubled, in part thanks to support for the salary costs of a sales manager from the Scottish Council for Voluntary Organisations (SCVO).

Our expenditure also increased in 2021, with expenditure on our charitable activities increasing by 38.3% from £234,682 to £324,465. This was reflected in two further shipments of forty-foot containers to Malawi containing over 3,000 PCs and laptops and the set-up of a further 70 computer laboratories in schools in Malawi. We have also been able to support the expansion of the team in Malawi as the total number of schools that need ongoing support has increased.

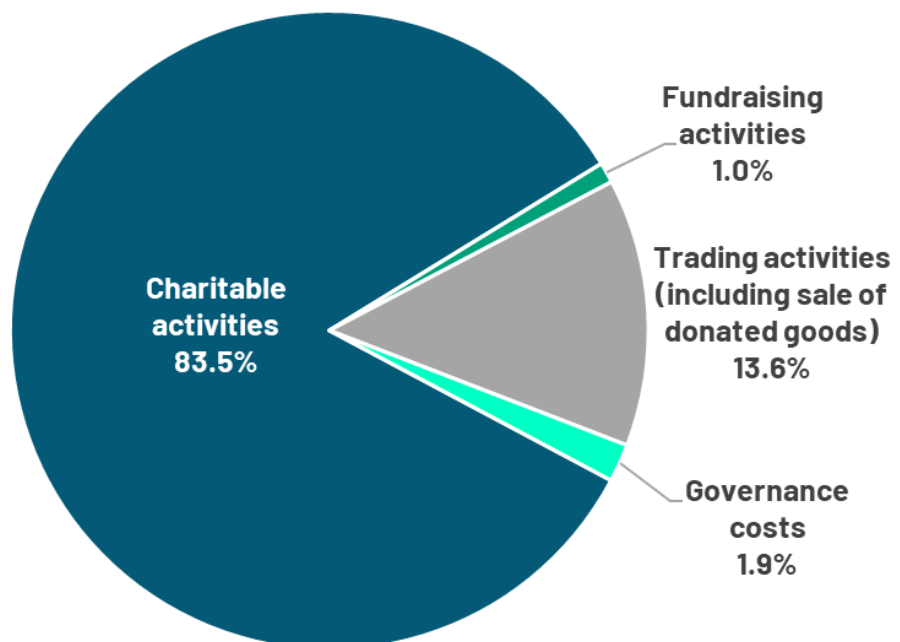
UK staff costs continue to represent a significant item of expenditure in delivering our projects. Our focus this year has again been on those who are crucial to our day-to-day operations and on maximising our impact both in the UK and in Malawi. Their work in managing donations of IT equipment and helping and supervising Kickstarter employees and volunteers to refurbish that equipment has been crucial and the results speak for themselves.

Our governance costs, in accordance with our policy of limiting administrative costs, have remained low at 0.4%. As in previous years, most services are donated by volunteers, including support for a risk management workshop and the independent examination of the 2020 accounts.

Sources of cash funds



Expenditure



Our cash funds (excluding the £61,880 liability remaining for the Energy Savings Trust loan at the end of 2021) have also increased from £172,993 to £426,729.

The Turing Trust Reserves Policy states that the charity should hold reserves to cover four months' operating costs in the UK and six months' operating costs in Malawi to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession at that time are installed in African classrooms and that we can ensure the continuity of maintenance and IT end-of-life services to our beneficiary schools. The figure is reviewed quarterly, and the level adjusted if required. At the start of the year reserves were set at £66,000. However, on review the reserves level has been increased to £120,000. This is primarily related to the increase in UK staffing costs for both permanent staff and kickstart employees (where the grant for salary costs is paid in arrears). Our reserves fund is a designated fund derived from unrestricted funds and the level of our reserves as determined by the trustees has been maintained throughout 2020. The free reserves at the end of 2021 were £261,411, which ensured that the policy was met.

The Turing Trust did not run a deficit in 2021 and at year end had receivables of £21,324 and liabilities of £71,275.

Our main partner in Malawi has also increased the income generated by operating as a social enterprise. Through our joint programme, Centre for Youth and Development generated 43,388,509 MWK (approximately 39,547 GBP) in 2021 compared with 13,790,275 MWK (approximately 13,097 GBP) in 2020. This shows the continued growth of our project in Malawi year-on-year and its long-term sustainability. These funds are used for our charitable objectives through our programmes in Malawi.

Key Figures

	2019 £	2020 (restated) £	2021 £
Total incoming funds	193,514	348,149	462,985
Total donated goods, services and facilities	48,863	77,513	200,557
Total outgoing resources	176,379	394,683	398,590
Net income	65,998	30,979	264,952
Cash in Bank (at year end, excluding any loans)	146,877	172,933	426,729

Risk Management

The Trustees place a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Trustees also place a high priority on minimising the risk to our staff and volunteers and the risk of not being able to deliver our charitable objectives on a sustainable basis. Policies and procedures are in place covering health and safety related matters, safeguarding and operational matters. The risk register is reviewed regularly by the board of trustees, with the highest risks being reviewed quarterly and the full risk register being reviewed annually. The principal risks are identified and mitigation strategies discussed and agreed. As of November 2021, the Board of Trustees had identified as the most significant risks as:

Risk category	Description of risk	Strategy to manage risk
Fundraising	Potential loss of grant funding or regular cash donations.	Ongoing review of expected donations incoming versus those received. Regular contact with donors who have consented to receive communications to update them on the impact their donations have made. Ensure that we seek grants and donations from a wide variety of sources and meet all reporting requirements.
Equipment donations	Potential loss of IT donations would impact our ability to deliver our charitable objectives and also to raise funds from the sale of high-spec IT equipment.	Ongoing review of incoming donations to detect any negative trends in numbers. Work to retain current donors by providing good feedback on the impact of their donations. Work to engage more donors, in particular corporate donors and to ensure a smooth donation experience. Explore new partnerships to increase our ability to accept and process donations.
Impacts of COVID-19	Potentially reduced ability to process equipment in Scotland and reduced ability to supervise international projects due to travel restrictions.	COVID safe working practices implemented in the workshop. Regular online meetings with team in Malawi to support our projects there to ensure we are supporting them as best we can.

Continued on next page

Risk Management (continued)

Risk category	Description of risk	Strategy to manage risk
Information technology. Failure of IT security	Potential of a data breach / non-compliance with GDPR, theft from the warehouse or malicious hacking leading to loss of customer data bearing assets.	Processes in place for wiping and checking efficacy on all equipment as well as ensuring physical security. Use of protective software such as OnDMARC to prevent spoofing attacks. Refresher training provided regularly to all.
Procedural and systems documentation	Potential of organisational procedures not being adequately followed resulting in adverse outcomes.	Policies in place to cover all aspects of work. Staff undergo PVG checks. Volunteers undergo training and agree to our terms. Training on policies delivered regularly to all.

Overall, The Turing Trust has continued to demonstrate a stable financial performance. The charity is in a strong place to continue to expand our work to deliver our charitable objectives in a financially sustainable manner over the long-term.

Approved by the Trustees and signed on their behalf,



J D Turing (Chair)
19th August, 2022

Independent Auditors' Report

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

THE TURING TRUST

FOR THE YEAR ENDED 31 DECEMBER 2021

Qualified Opinion

We have audited the financial statements of The Turing Trust ('the charity') for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of matters described in the Basis for Qualified Opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of the resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for Qualified Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion, except for the matters referred to below.

With respect to stock having a carrying amount of £70,371 at 31 December 2021, the audit evidence available to us was limited since that date is prior to our appointment as auditor of the charity. The charity uses a perpetual stock system and we were unable to obtain sufficient appropriate audit evidence regarding the value of year end stock by using other audit procedures. In addition, we have been unable to obtain sufficient appropriate audit evidence regarding the opening stock value of £29,354.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees';
 - Proper accounting records have not been kept; or
 - The financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 29, the trustees are responsible for the preparation of the financial statements which give a true and

fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 155 of the Charities Act 2001 and section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, are detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquires of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not a high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Use of our report

This report is made solely to the Trust's members and trustees, as a body, in accordance with section 155 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the Trust's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other Matters

The comparative financial statements are unaudited.

Whitelaw Wells

Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

19th August 2022

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Accounts: Statement of Financial Activities as at 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds (restated*) 2020
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations	5	114,927	60,587	175,514	118,793
Unrestricted grants	5,6	5,000	0	5,000	58,043
Donated goods	7	128,908	0	128,908	62,535
Donated services	7	22,900	0	22,900	6,054
Donated facilities	7	48,749	0	48,749	8,924
Charitable activities					
Restricted grants	5	0	196,397	196,397	120,402
Sale of goods at cost to other charities for distribution to beneficiaries	5	2,023	0	2,023	9,625
Reimbursement of IT collection costs and delivery costs to other charitable organisations	5	1,797	0	1,797	52
Shared facilities	5	433	0	433	400
Trading activities					
Sale of donated goods	5	76,332	0	76,332	35,820
Other trading activities	5	4,759	0	4,759	3,544
Investment income (interest on bank deposits)	5	730	0	730	1,470
Total income	5,6,7	406,558	256,984	663,542	425,662
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations	9	3,249	916	4,165	3,064
Costs incurred in the sale of donated goods	9	47,962	6,087	54,049	29,209
Expenditure on charitable activities					
Donated goods distributed	9	64,016	8,245	72,261	59,656
Payments relating directly to charitable activities	9	16,560	235,644	252,204	175,206
Governance costs	9	7,668	0	7,668	1,155
Other expenditure					
Refurbishment of new premises		0	0	0	121,203
Obsolete stock recycled during the year		8,243	0	8,243	5,190
Total expenditure	9	147,698	250,892	398,590	394,683
Net income / (expenditure) and net movement in funds for the year		258,860	6,092	264,952	30,979

Accounts: Statement of Financial Activities as at 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds (restated*) 2020
		£	£	£	£
Reconciliation of funds	20				
Total funds brought forward		129,205	120,433	249,638	218,659
Net movement in funds for the year		258,860	6,092	264,952	30,979
Transfers to / (from) funds		(126,654)	126,654	0	0
Total funds carried forward		261,411	253,179	514,590	249,638

* Please see note 4 for further information on the Prior Year adjustment

Accounts: Balance Sheet as at 31 December 2021

	Note	2021	2020 (restated)
		£	£
Fixed assets (NBV)			
Tangible assets	13	5,561	2,256
Investments		0	0
Total fixed assets		5,561	2,256
Current assets			
Stock	16	70,371	29,354
Debtors	17	21,324	47,185
Cash in bank and in hand	15	488,609	172,993
Total current assets		580,304	249,532
Liabilities			
Creditors: falling due within one year	18	18,131	2,150
Total assets less current liabilities		567,734	249,638
Creditors: falling due after more than one year	18	53,144	0
Net assets		514,590	249,638
The funds of the charity			
Unrestricted funds		261,411	129,205
Restricted funds		253,179	120,433
Total charity funds		514,590	249,638

Approved by the Trustees and signed on their behalf by:




JD Turing (Chair)

B Hollywood

Date: 19th August, 2022

Accounts: Statement of Cashflows as at 31 December 2021

	2021	2020 (restated)
	£	£
Cash provided by (used in) operating activities	257,043	24,646
Cash flows from investing activities		
Bank interest	730	1,470
Purchase of tangible fixed assets	(4,037)	0
Cash provided by / (used in) investing activities	(3,307)	1,470
Cash flows from financing activities		
Energy Savings Trust loan	69,934	0
Repayment of borrowing	(8,054)	(54,600)
Cash provided by (used in) financing activities	61,880	(54,600)
Increase (decrease) in cash and cash equivalents in the year	315,616	(28,484)
Cash and cash equivalents at the beginning of the year	172,993	201,477
Total cash and cash equivalents at the end of the year	488,609	172,933

Analysis of Changes in Net Debt as at 31 December 2021

	At start of year	Cashflows	Non cash changes	At end of year
Cash	172,993	315,616	0	488,609
Loans falling due within one year	0	(8,736)	0	(8,736)
Loans falling due after more than one year	0	(53,144)	0	(53,144)
Net cash	172,993	253,736	0	426,729

Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2021

	2021	2020 (restated)
	£	£
Net income / expenditure	264,952	30,979
Add back in depreciation charge	732	2328
Add back investment income	(730)	(1,470)
Decrease (increase) in stock	(41,017)	7,098
Decrease (increase) in debtors	25,861	(15,689)
Increase (decrease) in creditors	7,245	1,400
Net cash provided by (used in) operating activities	257,043	24,646

Accounts: Statement of Financial activities as at 31 December 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020 (restated)	Total Funds 2019
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations	5	76,526	42,267	118,793	82,639
Unrestricted grants	5,6	58,043	0	58,043	0
Donated goods	7	62,535	0	62,535	33,133
Donated services	7	6,054	0	6,054	750
Donated facilities	7	8,924	0	8,924	14,980
Charitable activities					
Restricted grants	5,6	0	120,402	120,402	77,341
Sale of goods at cost to other charities for distribution to beneficiaries	5	9,625	0	9,625	2,240
Reimbursement of IT collection costs and delivery costs to other charitable organisations	5	52	0	52	1,518
Shared facilities	5	400	0	400	1,293
Trading activities					
Sale of donated goods	5	35,820	0	35,820	24,556
Other trading activities	5	3,544	0	3,544	2,565
Investment income (interest on bank deposits)	5	1,470	0	1,470	1,362
Total income	5,6,7	262,993	162,669	425,662	242,377
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations	9	2,466	598	3,064	6,245
Costs incurred in the sale of donated goods	9	19,497	9,712	29,209	18,837
Expenditure on charitable activities					
Donated goods distributed	9	59,656	0	59,656	29,166
Payments relating directly to charitable activities	9	50,372	124,834	175,206	115,974
Governance costs	9	1,155	0	1,155	940
Other expenditure					
Refurbishment of new premises		121,203	0	121,203	0
Obsolete stock that recycled during the year		5,190	0	5,190	5,217
Total expenditure	9	259,539	135,144	394,683	176,379
Net income / (expenditure) and net movement in funds for the year		3,454	27,525	30,979	65,998

Accounts: Statement of Financial Activities as at 31 December 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds (restated*) 2020	Total Funds 2019
		£	£	£	£
Reconciliation of funds	20				
Total funds brought forward		112,654	106,005	218,659	152,661
Net movement in funds for the year		3,454	27,535	30,979	65,998
Transfers to / (from) funds		13,097	(13,097)	0	0
Total funds carried forward		129,205	120,433	249,638	218,659

* Please see note 4 for further information on the Prior Year adjustment

Accounts: Notes to the Accounts

The Turing Trust is registered with the Office of the Scottish Charity Regulator (OSCR) SC046150 and with the Charity Commission of England and Wales 1156687.

1. Accounting Policy

a. Basis of Preparation

The Turing Trust meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention, except for donated goods which are included at fair value.

Preparation of the accounts follows the guidance from the Office of the Scottish Charity Regulator (OSCR) and the Charity Commission of England and Wales. This year is the first year that accounts have been prepared on a fully accrued basis (as required by the Office of the Scottish Charity Regulator (OSCR)) and so accounts for 2019 have also been restated on this basis to provide a valid basis for comparison.

The accounts (financial statements) have been prepared in accordance with the following:

- 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 in October 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- Charities Act 2011
- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006

The accounts have been prepared to give a “true and fair view”.

b. Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about The Turing Trust’s ability to continue as a going concern. Although the pandemic continued to affect our operations in 2021, we have been supported by the UK government’s Job Retention Scheme and the Kickstarter Scheme, enabling us to focus our efforts on sourcing and processing donations of IT equipment. This has enabled us to maintain a stable balance sheet and send out two further shipments to Malawi. As COVID restrictions were eased, we have been able to grow our operations, both in the UK and in Malawi.

c. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. The reserves fund is a designated fund derived from the unrestricted funds of the charity. Restricted funds are donations or grants which are to be solely used for specific projects. Details of restricted funds are given in note 20.

d. Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Accounts: Notes to the Accounts (2)

i. Grants

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. For grants that are awarded over more than 1 year and payments dependent on reaching project milestones, income is not recognised until the grant money has been received.

ii. Donations

Individual and corporate donations that are made through fundraising platforms are recognised as income at the point the donation to the fundraising platform is made. Gift aid associated with donations, whether the donation is paid directly or via a fundraising platform, is also recognised at the point at which the donation is made.

iii. Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. Gift Aid receivable, whether the donation is paid directly or via a fundraising platform, is recognised as income at the point at which the donation is made.

iv. Legacies

The Turing Trust does not receive any incoming resources from legacies.

v. Cryptocurrency donations

Income from cryptocurrency donations is not recognised in the financial statements until they have been converted into GBP and withdrawn into our cash account. All cryptocurrency donations are held in a Coinbase account and the valuation at the end of the financial year is based on the exchange rates used by Coinbase on that date and given in note 15 to the accounts.

vi. Donated goods

Donated goods are recognised at fair value at the point at which they have been received. It is assumed at the point of receipt that donated goods will be distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Goods donated for on-going use by the charity are recognised in the SoFA as incoming resources at fair value when receivable and those valued under £1000 are expensed in the SoFA in the year in which they were received. Any goods valued at >£1000 are recognised as tangible fixed assets.

Refurbished donated goods sold in the UK to provide funds to cover operational costs are recognised at the sale value at the time of sale and funds received are included in trading receipts and the initial value recognised at receipt is deducted as an expense.

Accounts: Notes to the Accounts (3)

vii. Donations in kind – services

Donated services are measured and included in the accounts on the basis of the value of the gift to the charity. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. Where it is not possible to value a gift of services to the charity reliably, these are described in the notes to the accounts. Note 7 has details of services donated in kind.

viii. Donations in kind – facilities

Donated premises used by The Turing Trust are measured and included in the accounts at fair rent valuation.

ix. Volunteer help

The value of any voluntary help received is not included in the accounts, but the contribution of volunteers is described in note 8 and in the trustees' annual report.

e. Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f. Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, office costs, costs of administration and currency costs not related to specific projects. Support costs have been apportioned between fundraising costs, trading costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 10.

g. Fundraising costs

Fundraising costs are costs incurred in generating income for the charity and include a proportion of staff costs apportioned on the time spent and fundraising platform fees. The analysis of fundraising costs and the basis of apportionment are detailed in notes 9 and 10.

h. Trading costs

Trading costs are those involved in generating income by the sale of refurbished donated goods. These costs include a proportion of staff costs apportioned on the time spent, the relevant costs of sale and marketing and payment provider fees. The analysis of trading costs and the basis of apportionment are detailed in notes 9 and 10.

i. Costs of charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in notes 9 and 10.

Accounts: Notes to the Accounts (4)

j. Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Governance costs are reported separately in the Statement of Financial Activities and are detailed in note 9.

k. Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

l. Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in 90-day notice interest bearing savings accounts.

m. Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to have to settle the debt.

n. Realised gains and losses

i. Fixed assets

These are recognised in the Statement of Financial Activities as they arise. Losses / gains on fixed assets are calculated as the difference between the net book value at the beginning of the year (or purchase value if later) and the amount realised on sale / scrapping.

ii. Exchange rate gains / losses

Donations made in USD are held in a USD account until transferred to our partners in Malawi. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the [OANDA exchange rates](#) at the time of each transaction and at the close of the financial year. When it is necessary to transfer USD to GBP (as was the case when Ebury closed our account in 2020) this is recognised as a cost in the Statement of Financial Activities and apportioned across funds as an overhead. The loss / gain is calculated over the duration the funds were held in USD. Further details are given in note 11.

o. Tangible fixed assets

Individual fixed assets valued at >£1,000 are capitalised at cost, or at fair market valuation for those items that have been donated and are kept for the use of the charity. They are depreciated over the estimated useful economic lives on a straight-line basis as follows:

Asset category	Estimated useful economic life	Annual rate of depreciation
Fixtures and fittings	5 years	20%
IT equipment	3 years	33.3%

Details are given in note 13.

p. Intangible fixed assets

Intangible fixed assets are included on the balance sheet only if it is possible to determine a fair value for that asset. When this is not possible, details of the intangible fixed asset are given as a note to the accounts (note 14).

Accounts: Notes to the Accounts (5)

q. **Stocks held for distribution to beneficiaries or for sale to raise funds to support our charitable activities (see also 1.d.vi)**

Stocks are held at fair value which is deemed to be the most economical replacement cost. Refurbished goods that are sold to raise funds to support our charitable activities are valued at the sale cost at the time of sale and the income from the sale recognised on the Statement of Financial Activity along with the expense of the original fair value. Details of stock movements are given in note 16.

r. **Staff costs and pensions**

Staff costs are apportioned according to the time each member of staff spends on an activity (fundraising, trading which includes the sale of refurbished donated goods to raise funds for the charity and charitable work). Where staff costs are supported by a specific grant, these costs are recorded against the income from this grant (note 20 on fund allocation). Staff costs covered by the COVID job retention scheme are also recorded against the income received. However, where these costs have partly been covered by the employer, this is recorded as a cost from unrestricted income. Full details of the allocation of staff costs are given in note 12.

All staff are enrolled in the Nest workplace pension scheme with an employer's contribution rate of 4% of pensionable pay and an employee contribution rate of 5% of pensionable pay (the employee's basic pay) with the option for employees to make additional voluntary contributions if they wish to.

The charity made no redundancy payments during the reporting period.

2. **Related party transactions**

The Charity Commission of England and Wales has given permission for James Turing to be employed as the Chief Executive Officer of the Turing Trust even though he is a connected party to one of the trustees. This trustee is not involved in any decisions taken that relate directly to James Turing or his employment.

HMRC has confirmed that the provision of rent-free accommodation by JD & NJ Turing to The Turing Trust via a lease meets the requirements of a gift of a qualifying interest in land as set out at S433 Income Tax Act 2007 provided that the transaction is evidenced as being arm length with an independent valuation of the rental value and that the donor does not become entitled to an interest or right in that property in accordance with S444 ITA 2007. The current valuation of the market rental value performed in January 2021 is £48,750 per annum.

The Turing Trust reimbursed JD & NJ Turing for the cost of buildings insurance (£2,471).

Trustee expenses

Two trustees were paid a total of £499 in expenses for attending trustee meetings. Trustees receive no remuneration or other benefits from the charity other than expenses.

3. **Legal status of The Turing Trust**

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission of England and Wales on the 15th April 2014.

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on 19th November 2015.

Accounts: Notes to the Accounts (6)

4. Prior Year Adjustment

a. Adjustment to stock levels and the value of donated IT equipment in 2020

During the preparation of the 2021 accounts an error in the stocktake done at the end of 2020 was found. The level of stock at the end of 2020 had been understated. As a result of this the value of donations of goods received had been understated by £11,148.

The prior year has been restated to show

- the increased value of donations of goods (2020: £51,387, 2020 restated: £62,535)
- the stock levels on the balance sheet for 2020 have been restated (2020: £17,455, 2020 restated: £29,354)

b. Capitalisation policy

Our capitalisation policy was also updated in 2021 so that only purchases and donations valued at >£1,000 are now included as fixed assets.

As a result of this change the prior year was restated to include:

- the reduced depreciation costs (2020: £3965, 2020 restated: £2,328)
- the additional expense of donated desks that were kept for charity use (£690)
- the reduction in the NBV of fixed assets on the balance sheet (2020: £4,693, 2020 restated: £2,256)

Accounts: Notes to the Accounts (7)

5. Analysis of income (cash funds)

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year restated (2020)
	Analysis	£	£	£	£	£
Donations	Individual donations	23,764	29,722	0	53,486	35,562
	Gift aid	2,078	2,971	0	5,049	4,036
	Corporate donations	75,845	7,500	0	83,345	57,196
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	13,240	20,394	0	33,634	21,999
	Unrestricted grants	5,000	0	0	5,000	58,043
Total		119,927	60,587	0	180,514	176,836
Grants	Scottish Government International Development Small Grant	0	17,060	0	17,060	14,430
	UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	0	17,393	0	17,393	35,782
	Coronavirus Job Retention Scheme	0	32,437	0	32,437	47,020
	The Scottish Council for Voluntary Organisations (SCVO) Grant	0	754	0	754	11,170
	Baillie Gifford Multi Year Award	0	5,000	0	5,000	5,000
	Rockstar COVID 19 Grant	0	0	0	0	7,000
	Baillie Gifford International Sponsorship Committee	0	30,000	0	30,000	0
	The Joron Charitable Trust (1062547)	0	7,500	0	7,500	0
	Buzzacott Stuart Defries Memorial Trust	0	1,000	0	1,000	0
	Kickstart scheme (administered by Scottish Borders Council)	0	47,293	0	47,293	0
	Wesleyan Foundation	0	10,000	0	10,000	0
	World Care Foundation	0	5,000	0	5,000	0
	Blackrock via Tides Foundation	0	11,960	0	11,960	0
	Energy Savings Trust	0	10,000	0	10,000	0
	Rotary	0	1,000	0	1,000	0
Total		0	196,397	0	196,397	120,402

Accounts: Notes to the Accounts (8)

5. Analysis of income (cash funds) - continued

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year restated (2020)
	Analysis	£	£	£	£	£
Charitable activities	Sale of goods at cost to other charities for distribution to beneficiaries	2,023	0	0	2,023	9,625
	Reimbursement of costs associated with collection of IT equipment and delivery of IT equipment to other charitable organisations	1,797	0	0	1,797	52
	Shared facilities	433	0	0	433	400
Total		4,253	0	0	4,253	10,077
Other trading activities	Sales of refurbished computers	76,332	0	0	76,332	35,820
	Licenses for use of Turing Trust branding	3,737	0	0	3,737	3,544
	Other fees	1,021	0	0	1,021	0
Total		81,090	0	0	81,090	39,364
Income from investments	Interest income	730	0	0	730	1,470
Total		730	0	0	730	1,470
TOTAL INCOME		206,000	256,984	0	462,984	348,149

All investment income arises from money held in interest bearing 90-day deposit accounts that are covered by the Financial Services Compensation Scheme or the Gibraltar Deposit Guarantee Scheme.

Accounts: Notes to the Accounts (8)

5. Analysis of income (cash funds) - continued

All income in the prior year (2020) was unrestricted except for:

	Source of income	Restricted funds 2020 (restated) £
Restricted donations	Individual donations	22,862
	Gift aid	2,653
	Corporate donations	11,605
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	5,147
	Restricted grants	Scottish Government International Development Small Grant
	Department for International Development (DFID) Small Charities Fund through UK Aid Direct	35,782
	Coronavirus Job Retention Scheme	47,020
	The Scottish Council for Voluntary Organisations (SCVO) Grant	11,170
	Baillie Gifford Multi Year Award	5,000
	Rockstar COVID 19 Grant	7,000
Total Restricted Income 2020		162,669

Accounts: Notes to the Accounts (9)

6. Analysis of receipts of government grants

	Description	2021	2020 (restated)
Restricted grants		£	£
Scottish Government International Development Small Grant	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	17,060	14,430
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. For a project supporting Malawian girls with IT skills.	17,393	35,782
Coronavirus Job Retention Scheme (from 24/03/2020)	Staff costs for staff furloughed during the pandemic	32,437	47,020
Kickstart scheme (administered by Scottish Borders Council)	Support for salary costs and costs of providing support for participants to develop work skills and experience	47,293	
Unrestricted grants			
Midlothian Council	Small Business Support Grant (Scottish Government Coronavirus (COVID-19): support for businesses)	0	25,000
City of Edinburgh Council	Small Business Support Grant (Scottish Government Coronavirus (COVID-19): support for businesses)	0	18,750

The income from the Coronavirus retention scheme has been included under charitable activity. All staff were fully furloughed for the first 3 months of lockdown and were then switched to flexible furlough as soon as this was allowed in July 2020. Our focus has been to bring back staff who were key to running our warehouse operations accepting and processing donations ready for shipment to Malawi. This enabled us to maintain financial stability whilst sending two further shipments of computers to Malawi in 2021. Our Malawi project manager was affected by COVID travel restrictions for much of the year but was able to visit our partners in Malawi in December.

Accounts: Notes to the Accounts (10)

7. Donated goods, facilities and services

	2021	2020 (restated)	Accounting policy for recognition and valuation of donated goods facilities and services
Donated goods	£	£	
For distribution or sale to raise funds to support our charitable activities	128,908	61,845	Donated goods are recognised at fair value at the point at which they have been received. It is assumed at the point of receipt that donated goods will be distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Refurbished donated goods sold in the UK to provide funds to cover operational costs are recognised at the sale value at the time of sale and funds received are included in trading receipts and the initial value recognised at
Retained for use by the charity	0	690	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.
Donated services			
Independent Examiner's Report	400	250	Services are included in the accounts on the basis of the value of the gift to the charity as agreed with the
Interstate staff support for rebranding	0	500	
Boss Digital staff support for updating our website	5,000	5,000	
Website plans	0	304	
Salesforce support by Revolent	17,500		
Premises costs			
Use of premises at Pentland for nominal rent of £1 per annum (from October 26th, 2020)	48,749	8,924	Valuation based on independent rent valuation January 2021

The value of donated goods in 2020 (£51,387) has been restated (£62,535) to reflect the correct values after the error in the 2020 stocktake was rectified.

The Turing Trust also benefits from donations of software licenses with support from Redbooth, OnDMARC, Sage, Salesforce, GoogleAdWords, Microsoft Office 365 Business Essentials. These are not included in the accounts as the charity would use open source software to provide an equivalent benefit and so the value to the gift to the charity is deemed to be £0.

Accounts: Notes to the Accounts (11)

8. Role of volunteers

Volunteers play a crucial part in our activities. They play a key role in our computer refurbishment operations in Edinburgh and on helping to load containers on shipping day. We also have several volunteers who work remotely to support our operations and their activities include the sourcing and development of e-learning materials and their alignment to the Malawi curriculum, website and social media support, risk management, bookkeeping and the preparation of the accounts and annual report. In 2021, 151 volunteers supported The Turing Trust with over 7,400 hours of work.

9. Analysis of expenditure

Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Prior year (restated) 2020
Analysis	£	£	£	£	£
Malawi project (Scottish Government International Development Small Grant 2019-22)	0	9,602	0	9,602	5,238
Malawi project (UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office))	0	2,995	0	2,995	32,625
Malawi project (Big Give Christmas Challenge annual fundraiser from 2017 onwards)	0	24,314	0	24,314	19,614
Malawi project (Scottish Edge Social Enterprise Award 2019 and Young Edge 2018)	0	0	0	0	9,511
Malawi projects (including all restricted funds <£10,000)	0	372	0	372	6,870
Bridge Digital Divide in UK	0	1,908	0	1,908	0
UK training	0	80	0	80	0
Energy Savings Trust Grant	0	10,000	0	10,000	0
Staff costs in UK	16,560	125,885	0	142,445	65,050
Overheads in UK*	0	60,488	0	60,488	34,159
Computer refurbishment hardware	0	0	0	0	2,139
Refurbishment of new premises	0	0	0	0	121,203
Cost of computers donated	64,016	8,245	0	72,261	59,656
Cost of obsolete donations recycled	8,243	0	0	8,243	5,190
Sub Total	88,819	243,889	0	332,708	361,255

Accounts: Notes to the Accounts (12)

Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Prior year (restated) 2020
Analysis	£	£	£	£	£
Staff costs	1,797	0	0	1,797	1,218
Overheads	1,148	0	0	1,148	1,148
Cost of donations (platform fees)	304	916	0	1,220	698
Sub Total	3,249	916	0	4,165	3,064

Analysis of expenditure on trading activities (including the sale of donated goods)

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Prior year (restated) 2020
Analysis	£	£	£	£	£
Staff costs	12,086	6,087	0	18,173	9,712
Overheads	21,298	0	0	21,198	9,188
Cost of sales	14,578	0	0	14,578	10,309
Sub Total	47,962	6,087	0	54,049	29,209

Analysis of governance costs

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Prior year (restated) 2020
Analysis	£	£	£	£	£
Independent examination of accounts	400	0	0	400	250
Audit of 2021 accounts	6,000	0	0	6,000	0
Trustee expenses	499	0	0	499	510
Professional and legal costs	769	0	0	769	395
Sub Total	7,668	0	0	7,668	1,155
TOTAL EXPENDITURE	147,698	250,892	0	398,590	394,683

* Our capitalisation policy was updated in 2021 so that only purchases / donations >£1000 in value are recognised as fixed assets. The overheads costs for 2020 have been restated to reflect the changes in depreciation and expenses to provide direct comparison with 2021.

Accounts: Notes to the Accounts (13)

10. Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising, trading and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity and are reported on separately under charitable expenditure from unrestricted funds. Trading costs include those involved in the sale of donated goods to raise funds to support our charitable objectives.

The bases of allocation used are:

- the proportion of each member of staff's time used in a particular activity
- direct allocation where support costs have been funded for a specific project

Overheads

	2021 £	2020 (restated) £
Marketing – printed materials / promotional goods	146	0
Website	324	128
Staff health	190	0
Rent and rates	3,303	20,689
Gas and electric	4,920	205
Internet / phone	550	705
Travel and Entertainment	269	168
Office costs*	5,148	1,596
Insurance	3,765	2,892
Repairs and renewals	1,692	72
Bank charges	10	0
Foreign exchange transactions	38	64
Exchange rate (gain) / loss	(2,797)	920
General expenses	3,350	0
Bad debts	45	0
Depreciation*	732	2,328
Donated services (branding, website)	22,500	5,804
Donated facilities	48,749	8,924
Total	92,934	44,495

*Depreciation charge and office costs for 2020 have been restated in line with 2021 capitalisation policy.

Accounts: Notes to the Accounts (14)

Allocation of overheads

Activity	2021		2020 (restated)	
	% Staff Time	£	% Staff Time	£
Charitable	77.9	68,735	76.8	32,342
Charitable (DFID project)		1,753		1,817
Fundraising	1.4	1,148	2.6	1,148
Trading	20.7	21,198	20.7	9,188
Total overheads cost		92,934		44,495

Allocation of staff time in 2021 has remained consistent with funds carried over from the Scottish Council for Voluntary Organisations (SCVO) partly funding staff specifically to manage our e-bay sales. We have continued to prioritise our operational activity collecting and refurbishing computers during the pandemic to be able to continue to send these to our partners in Malawi for distribution to schools and to continue to generate funds through the sale of donated computers on e-bay.

11. Analysis of funds held in USD accounts

Donations made in USD are held in a USD account until transferred to our partners in Malawi. This minimises transaction costs. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported at the time of each transaction and at the end of the financial year. When it is necessary to transfer USD to GBP (as was the case when Ebury closed our account in 2020) this is recognised as a cost in the Statement of Financial Activities and apportioned across our activities as an overhead. The loss / gain is calculated over the duration the funds were held in USD.

Ebury	2021		2020 (restated)	
	\$	£	\$	£
Balance at start of year	0	0	17,031	12,917
Additions	0	0	41,815	32,643
Payments	0	0	58,785	44,593
Fees	0	0	61	47
Exchange rate gain / loss	0	0	0	920
Balance at end of year	0	0	0	0
Transferwise	2021		2020 (restated)	
	\$	£	\$	£
Balance at start of year	0	0	0	0
Additions	64,390	44,217	11,285	8,439
Payments	13,000	9,686	11,281	8,436
Fees	52	38	4	3
Exchange rate gain / loss	0	2805		
Balance at end of year	51,338	37,298	0	0

Accounts: Notes to the Accounts (15)

12. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs

	This year	Prior year (restated) 2020
	£	£
Salaries and wages	150,213	96,846
Social security costs	6,862	4,637
Pension costs (employer contributions)	5,340	3,809
Other employee benefits	0	0
Total staff costs	162,415	105,292

No employees received employee benefits (including employer pension costs) for the reporting period of more than £60,000.

Key management personnel costs (excluding trustee costs)

	This year	Prior year (restated) 2020
	£	£
Total amount paid to key management personnel including pension	44,920	41,051

Staff numbers

	This year	Prior year (restated) 2020
	Number	Number
Average head count in the year (FTE)	6.8	4
Full-time staff	5	4
Part-time staff	8	0
FTE at the start of the financial year	4	3
FTE at the end of the financial year	6.25	4

The average number of staff on a head count basis was 9 (2020: 4).

Accounts: Notes to the Accounts (16)

Apportionment of staff time and associated staff costs to activities of the charity

	This year	Prior year (restated) 2020
	% time	% time
Charitable	77.9	76.8
Fundraising	1.4	2.6
Trading	20.7	20.7

Allocation of staff time this year to specific activities is based on actual hours worked and has not included any time spent on furlough. The decision was made to prioritise the return to work of those members of staff responsible for the day-to-day operations in our workshop to supervise volunteers and maintain a good throughput of refurbished computers and to support our income through sales of donated equipment. Salary costs for the member of staff responsible for e-bay sales have also been partly covered by a grant from the Scottish Council for Voluntary Organisations (SCVO). The apportionment of staff costs to specific activities or projects includes associated social security and pension costs.

Staff costs increased significantly in 2021 due to our participation in the Kickstarter scheme. By the end of 2021, eight kickstart employees had started their 6-month placements with The Turing Trust. Their employment costs were supported by the Kickstart Scheme, with a top up to meet the living wage when they started their placements. This scheme has enabled us to increase our operational activity whilst also providing skills and experience to enhance employability. The Kickstart Scheme provided a total of £47,293 towards salary costs and training.

The Coronavirus Job Retention Scheme grant covered staff costs of £32,437 in total in 2021.

The Turing Trust benefits from the Employment Allowance which allows us to reduce our National Insurance Liability by £4000 per annum.

Trustee expenses

Two trustees were paid a total of £499 in expenses for attending trustee meetings. Trustees receive no remuneration or other benefits from the charity other than expenses.

Accounts: Notes to the Accounts (17)

13. Tangible fixed assets

Cost (for purchases) or valuation (for donated goods)						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	IT equipment	Total
	£	£	£	£	£	£
At the beginning of the year	0	0	0	2,940	0	2,940
Additions	0	0	0	4,037	0	4,037
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers *	0	0	0	0	0	0
At end of the year	0	0	0	6,977	0	6,977
Depreciation and impairments						
Basis*	Not applicable	SL	Not applicable	SL	SL	
Rate**	Not applicable	5 years	Not applicable	5 years	3 years	
At beginning of the year	0	0	0	684	0	684
Disposals	0	0	0	0	0	0
Depreciation	0	0	0	732	0	732
Impairment	0	0	0	0	0	0
Transfers*	0	0	0	0	0	0
At end of the year	0	0	0	1,416	0	1,416
Net book value						
Net book value at beginning of the year	0	0	0	2,256	0	2,256
Net book value at end of the year	0	0	0	5,561	0	5,561

14. Intangible assets

The Turing Trust has registered the mark Turing (Trade Mark No: UK00003348952) in respect of the repair of computers for charitable purposes. This is not included in the balance sheet as it is not possible to determine a fair value for this asset.

The Turing Trust accepts cryptocurrency donations via Coinbase (see note 15 below for details of current holdings). These donations are recognised as intangible assets until transferred into GBP (for significant donations this is as soon as possible following receipt of the donation, given the significant volatility of all cryptocurrencies). Smaller donations are aggregated and converted into GBP once the combined donations reach a threshold of £500.

Accounts: Notes to the Accounts (18)

15. Analysis of cash and cash equivalents

	This year	Prior year (restated) 2020
	£	£
Cash at bank and in hand (GBP)	271,121	83,494
Cash at bank and in hand (USD)	37,298	0
Notice deposits (less than 3 months)	180,190	89,499
Total cash and cash equivalents	488,609	172,993

Cash held in 2021 included £61,880 remaining of the loan from the Energy Savings Trust.

The notice deposits are 90-day notice accounts held with Triodos Bank (registered in UK) and Moneycorp Bank (registered in Gibraltar). All of the amounts held on interest bearing deposit are available to spend on charitable activities.

Cryptocurrency donations are not included in the income statement until converted into GBP and transferred to our current account.

Holdings in Coinbase at year end (GBP equivalent at rate of exchange at year end)

	This year	Prior year (restated) 2020
	£	£
Coinbase holdings	164	128

16. Stock

Stock includes items purchased for distribution to beneficiaries that have not yet been shipped. Our stocktake at the end of 2021 revealed an error in the 2020 stocktake. The value of donated goods in 2020 has therefore been restated to reflect the additional stock held at the end of 2020.

	2021		2020 (restated)	
	Stock	Donated goods	Stock	Donated goods
	£	£	£	£
Opening	450	28,904	0	35,701
Added in period	1,428	128,908	2,792	62,535
Expensed in period	1,878	87,441	2,342	69,332
Closing	0	70,371	450	28,904

Accounts: Notes to the Accounts (19)

17. Debtors and prepayments

Analysis of debtors

	This year	Prior year (restated) 2020
	£	£
Trade debtors	18,806	44,726
Prepayments and accrued income	2,518	2,460
Other debtors	0	0
Total	21,324	47,186

The Turing Trust does not have any debtors falling due after one year.

18. Creditors and accruals

	This year	Prior year (restated) 2020
	£	£
Trade creditors	9,049	2,030
Accruals and deferred income	346	120
Other creditors	61,880	0
Total	71,275	2,150

The Energy Savings Trust loan to The Turing Trust was made in January 2021 with interest free repayment to be made over 8 years, starting in February 2021. Of the outstanding £61,880, £8,736 is due to be repaid in 2022.

Repayments of the Energy Savings Trust loan:

Due 1 year:	£8,736
Due 2-5 years:	£34,944
Due after 5 years:	£18,200

Accounts: Notes to the Accounts (20)

19. Contingent assets and liabilities

The Turing Trust does not have any recognisable contingent liabilities.

The Turing Trust is in receipt of grants where subsequent payments are contingent on the approval of progress reports. These are detailed below:

Description of grant	Estimate of financial effect in following year	
	This year	Prior year (restated) 2020
	£	£
Scottish Government International Development Small Grant	0	17,060
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	230	17,627
Baillie Gifford Multiyear Award A554609 (2020-2022)	5,000	5,000
Baillie Gifford International Sponsorship Committee	30,000	0
Kickstart Scheme	4,298	0
Total	39,528	39,687

These projects are all well on track and we do not anticipate any issues relating to the timing or settlement of these grants.

20. Funds held by the charity

The charity does not hold any endowment funds.

Accounts: Notes to the Accounts (21)

Details of material funds held and movements during the CURRENT reporting period

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Scottish Government International Development Small Grant	R	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	4,305	17,060	11,132	(10,233)	0
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	R	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. To support a project supporting Malawian girls with IT skills.	1,340	17,393	7,748	(10,985)	0
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	89,132	33,288	77,004	(12,128)	33,288
Malawi project (Koji)	R	To provide 120 computers to 6 Malawian schools, teacher training and long term maintenance	0	10,394	0	0	10,394
Malawi project (Baillie Gifford International Sponsorship Committee)	R	Project DigiLearn to provide 460 computers to 26 Malawian schools to benefit 9,000 students and support teacher training	0	30,000	18,727	0	11,273
Coronavirus Job Retention Scheme	R	Salary costs of staff who have been furloughed during the pandemic	0	32,347	32,437	0	0
Kickstart Scheme	R	The Kickstart Scheme provides funding for salary and training costs to employers to create jobs for 16 to 24 year olds on Universal Credit	0	47,293	43,591	0	3,702
Scottish Council for Voluntary Organisations (SCVO)	R	To support part salary costs of our sales manager	2,672	754	3,426	0	0
Scottish Edge	R	Support for Malawi project including salary costs, hardware for computer refurbishment, shipping and a sales manager.	2,661	0	2,661	0	0
Malawi project (including all restricted funds <£10,000)	R	To cover costs of our projects in Malawi including general support wherever required and setting up of computer labs.	8,323	11,860	11,183	90	9,000
Baillie Gifford Multi Year Award	R	To contribute towards salary costs for one staff member to develop and implement a training programme.	5,000	5,000	7,594	0	2,406

Accounts: Notes to the Accounts (22)

Details of material funds held and movements during the CURRENT reporting period (continued)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Rockstar COVID 19	R	Staff costs to develop IT training programme	7,000	0	7,000	0	0
Wesleyan Foundation	R	Staff costs to develop and deliver training programme	0	10,000	0	0	10,000
Blackrock via Tides Foundation	R	IT for Employability (UK)	0	11,960	0	0	11,960
Bridge Digital Divide in the UK (including all restricted funds for the distribution of computers to schools and disadvantaged students in the UK)	R	Support the distribution of computers to disadvantaged schools and students in the UK	0	19,545	18,389	0	1,156
Energy Savings Trust	R	Grant towards energy efficiency costs incurred in refurbishment of Pentland premises (including ASHP)	0	10,000	10,000	0	0
IT for Schools (Malawi)	R	To support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	0	0	0	160,000	160,000
Restricted subtotal	R		120,433	256,984	250,892	126,654	253,179
Unrestricted	U		129,205	406,558	147,698	(126,654)	261,411
Total Funds			249,638	663,542	398,590		514,590

Accounts: Notes to the Accounts (23)

Details of material funds held and movements during the PREVIOUS reporting period (2020 restated)

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Restricted							
Scottish Government International Development Small Grant	R	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	8,210	14,430	5,238	(13,097)	4,305
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	R	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. To support a project supporting Malawian girls with IT skills.	0	35,782	34,442	0	1,340
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	76,470	32,874	20,212	0	89,132
Coronavirus Job Retention Scheme	R	Salary costs of staff who have been furloughed during the pandemic	0	47,020	47,020	0	0
Scottish Council for Voluntary Organisations (SCVO)	R	To support part salary costs of our sales manager	0	11,170	8,498	0	2,672
Scottish Edge	R	Support for Malawi project including salary costs, hardware for computer refurbishment, shipping and a sales manager.	13,386	0	10,725	0	2,661
Malawi project (including all restricted funds <£10,000)	R	To cover costs of our projects in Malawi including general support wherever required and setting up of computer labs.	6,870	8,323	6,870	0	8,323
Baillie Gifford Multi Year Award	R	To contribute towards salary costs for one staff member to develop and implement a training programme.	0	5,000	0	0	5,000
Rockstar COVID 19	R	Staff costs to develop IT training programme	0	7,000	0	0	7,000
Computer refurbishment	R	Computer refurbishment	1,069	1,070	2,139	0	0
Restricted subtotal	R		106,005	162,669	135,144	(13,097)	120,433
Unrestricted	U		112,654	262,993	259,539	13,097	129,205
Total Funds			218,659	425,662	394,683		249,638

Accounts: Notes to the Accounts (24)

21. Transfers between funds

		Reason for Transfer	Amount £
This year	From restricted funds to unrestricted funds	To accommodate an internal transfer from GBP to MWK as unrestricted funds that are generated in Malawi were spent directly in MWK. This is done as the most efficient means to meet our expenditure whilst minimising foreign exchange fees. In 2021 this sum was spent in Malawi in MWK for restricted funds of the Scottish Government and FCDO grants and the Malawi project (Big Give) fund. Therefore, as these funds are otherwise unrestricted income, but have been spent on a restricted expense this internal transfer restores the balance between our restricted and unrestricted funds.	33,346
	From unrestricted to restricted funds	This restricted fund has been set up at the end of 2021 to support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	160,000
Previous year	From restricted to unrestricted funds	To accommodate an internal transfer from GBP to MWK as unrestricted funds that are generated in Malawi were spent directly in MWK. This is done as the most efficient means to meet our expenditure whilst minimising foreign exchange fees. In 2020 this sum was spent in Malawi in MWK for the restricted funds of the Scottish Government grant; therefore, as these funds are otherwise unrestricted income, but have been spent on a restricted expense this internal transfer restores the balance between our restricted and unrestricted funds.	13,097
	From unrestricted to restricted funds		0
		Total transferred from unrestricted to restricted funds in period	126,654

22. Net funds of the charity

The funds of the charity	2021	2020 (restated)
	£	£
Unrestricted funds	261,411	129,205
Restricted funds	253,179	120,433
Total charity funds	514,590	249,638

23. Events after the end of the reporting period

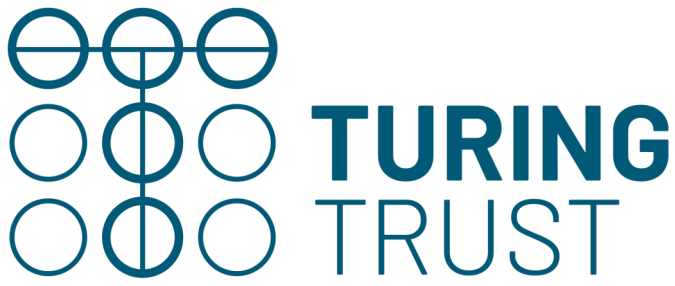
There are no events to report,



THE TURING TRUST

England & Wales - Charity number 1156687

Accounts



Annual Report 2020





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Managing Director's Report

This year has truly brought a new focus on the importance of digital capabilities in enabling a modern education. In spite of all the new challenges our team faced this year, thanks to everyone's dedication we have managed to continue working to provide a further 3,410 computers to those in need.

The majority of our work has continued to be in Malawi, with a focus on computer labs for rural schools. We have also supported a handful of schools in other countries, notably this year in Zimbabwe, Uganda and the Gambia. We have also supported organisations in the UK, providing them with IT equipment to help respond to the impacts of COVID-19 lockdowns. In total, we have now supported 211 schools and organisations across the UK and sub-Saharan Africa.

The year 2020 began with a fantastic donation of 1,000 PCs from the Scottish Government. This was instrumental as it enabled us to respond with a good level of stock as the pandemic's impacts were felt across the globe. Thanks to the resilience of our staff and volunteers in the UK, as well as the dedication of our partners at CYD in Malawi, we have been able to ensure that IT equipment can help those most in need at a time that has highlighted the vital role that IT plays in our society.

In a year of firsts, we were able to send two 40' containers of IT equipment, totalling 3,263 computers. This happened whilst we also moved our workshop site from Newbridge over to our new permanent home at the Pentland Industrial Estate, to the south of Edinburgh. This tremendous achievement symbolises the 6,100 hours of hard work put in over the year by many of our volunteers who got stuck in with the myriad of odd-jobs that facilitated our move, which included painting and carpeting the entire workshop.

We also saw tremendous progress made by some of the schools we've been working with in Malawi, where IT skills are a prerequisite to attending university. For example, after using our donated IT equipment for a few years Robert Laws Secondary School have seen the number of their students admitted to university, at just 20 students in 2019, increasing more than threefold to 63 students in 2020.

Towards the end of the year the award of our Small Charities Challenge Fund grant from the UK's Foreign, Commonwealth and Development Office was featured in local media including: the [Daily Record](#), the [Third Force News](#), the [Daily Express](#), [The Scotsman](#) and [The Herald](#). Separately, we also received further coverage in the [Financial Times](#), which focused on how old technology can be used to give back to society.

Financially, 2020 built upon the strong growth we saw in 2019. Although it was an atypical year where alternative sources of funding were available thanks to the UK government's response to COVID-19, The Turing Trust's financial position has remained stable with our spending closely matching our income.

Our funding from grants has grown again, increasing on last year's total; however, it should be noted that a significant portion of these funds came from the UK government's Job Retention Scheme and other COVID-19 related support. That said, even without these grants our total income from grants increased on last year's total, albeit by a smaller margin. Notably 2020 included our first grant from the UK government's international development fund. This was through the Small Charities Challenge Fund delivered by UK Aid Direct and the Foreign, Commonwealth and Development Office.

Our sales activity for 2020 continued to increase up to £35,575 in 2020, in spite of several months of disruption due to COVID-19 as well as moving premises. This shows that our investments in this revenue stream are paying off and should continue to grow in 2021.

This year's annual crowd funder, the Big Give Christmas Challenge, raised a fantastic £26,697, showing that even in a year where many of our donors have faced significant financial challenges, we still have a substantial community of supporters who see the value of our work.

Throughout the year we ran our programmes within allocated budgets and maintained a tight control on our costs. Overall, in 2020 we again demonstrated our ability to continue our work in a financially sustainable manner in the long-term.

From the goals set in 2019, in spite of new challenges, we have made considerable progress on many of these. This year we were able to install more computer labs than any year before, installing a total of 40 new computer labs in 2020. Many plans for teacher training had to be modified, yet we nonetheless ensured that 131 teachers received training. We also repaired and replaced 121 PCs to ensure schools had fully working computer labs.

Beyond these social impacts our IT reuse programme has generated significant environmental benefits throughout the year too. In 2020 we diverted 45 tonnes of PCs that would otherwise go to waste and provided equivalent carbon savings of 954 tonnes.

Lastly, I would like to pass on my immense thanks to all of our staff and volunteers who have gone above and beyond in this most challenging year to help others. It is thanks to your hard work and dedication that over 81,000 students have been able to learn vital IT skills. I am immensely looking forward to the year to come and seeing what more we can do building a world with technology-enabled education for all.

James Turing, June 2021



James Turing

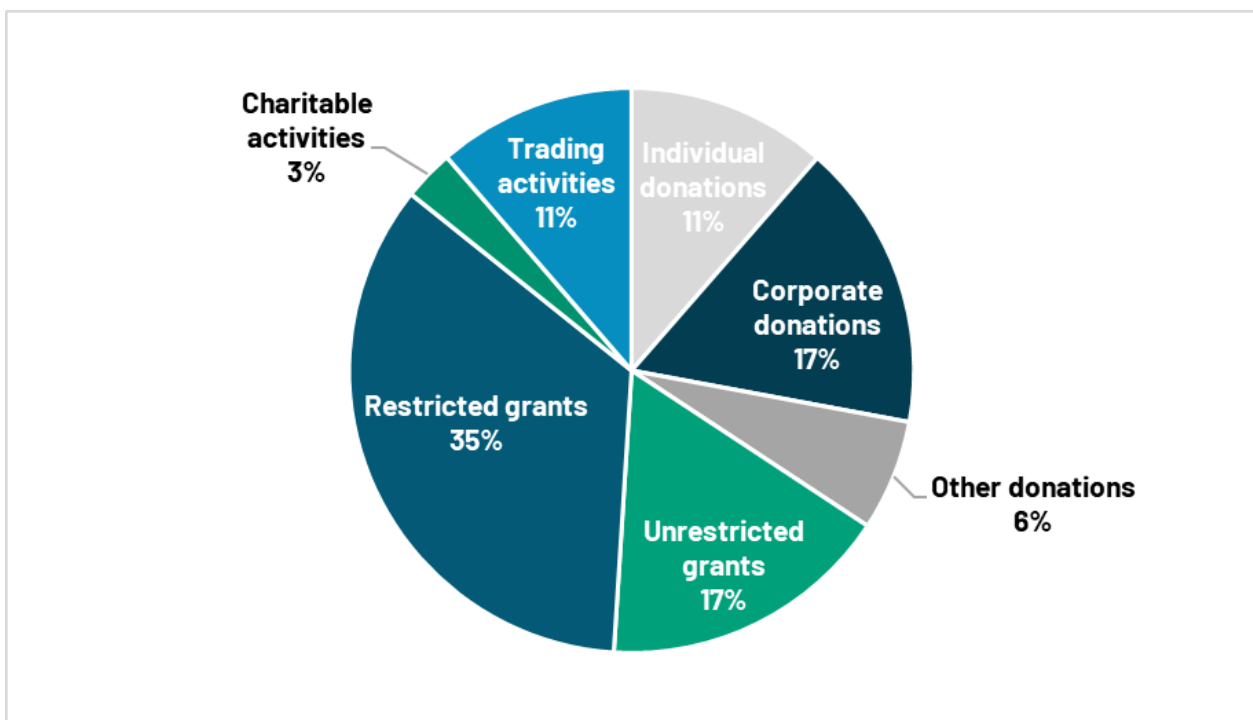
Financial Report

The Turing Trust is a UK based charity and works with our African partners to build their capacity as social enterprises able to deliver our charitable objectives. In the UK we have several avenues for generating revenue, including charitable fundraising, grants from institutional donors, private and corporate donations and the sale of donated high-specification computers where appropriate. The Turing Trust places great emphasis on transparency and robust financial stewardship.

The Turing Trust has remained in a strong financial position in 2020 with a total income of £414,514, of which £348,149 was cash and £66,365 comprised donated goods, services and facilities. Total expenditure of £395,382. Total funds of £240,176 have been carried forward to 2021. Figures in this review are taken from our full accounts approved on 10th June 2021 and which include the Independent Examiner’s report. If any further details are required, please refer to the full accounts which are published at the end of this annual report. This is the first year that our accounts have been presented on an accruals basis and so the figures are not directly comparable to our previous accounts which were presented as Receipts and Payments accounts. However, the 2019 accounts have been re-stated and so the previous year’s figures are all given on an accruals basis for comparison.

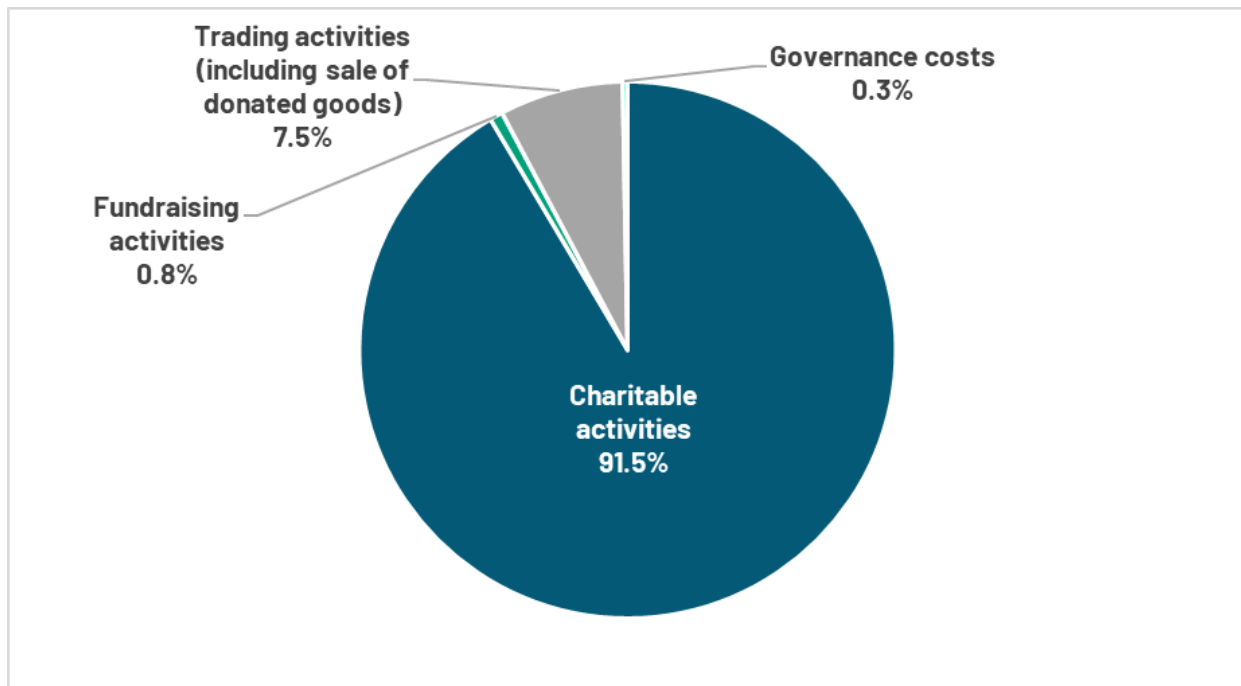
Our income from income and corporate donations has continued to increase and we were delighted to be awarded a grant from the Small Charities Challenge Fund project funded by the UK’s Foreign, Commonwealth and Development Office (FCDO – previously known as DFID) through UK Aid Direct. We have also had COVID-19 related support of £90,770. Donations of IT equipment have increased in 2020 from an equivalent value of £33,133 to £51,387 and we continue to benefit from various donations of services and facilities in kind. Our trading income has also increased in 2020, in part thanks to support for the salary costs of a sales manager from the Scottish Council for Voluntary Organisations (SCVO).

Sources of cash funds



Our expenditure also increased in 2020, with expenditure on our charitable activities increasing by 62.6% from £145,140 to £235,928. There were significant expenses associated with our move to Pentland Industrial Estate, as the warehouse was initially an empty shell without services. However, this presented an opportunity to be a part of the refurbishment to create a purpose-built wiping facility that will allow us to expand our wiping operations significantly – even in the context of the need to offer a COVID-secure working environment for our staff and volunteers. The move also gives The Turing Trust a permanent home. UK staff costs continue to represent a significant item of expenditure in delivering our projects. Our focus this year was to bring the staff who were crucial to our day-to-day operations back from furlough as soon as this was permitted. Their work in managing donations of IT equipment and helping and supervising volunteers to refurbish it has been crucial and the results speak for themselves. Despite the challenges of lockdown and moving premises, we have sent over 3,000 computers in two shipments this year, allowing our partners in Malawi to continue to set up computer labs in schools.

Expenditure



Our governance costs, in accordance with our policy of limiting administrative costs, have remained low at 0.3%. As in previous years, most services are donated by volunteers, including the independent examination of the accounts.

Our cash funds (excluding the £54,600 liability remaining for the Scottish Edge Loan at the end of 2019) have also increased from £146,877 in 2019 to £172,993. We were also able to repay the loan from Scottish Edge in full in 2020. According to the terms of the loan early repayment ensured that the loan was interest-free.

The Turing Trust Reserves Policy states that the charity should hold reserves to cover four months operating costs to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession at that time are installed in African classrooms and that we can ensure the continuity of maintenance and IT end-of-life services to our beneficiary schools. The figure is reviewed quarterly, and the level adjusted if required. At the start of the year reserves were set at £40,000. However, on review the reserves level has been increased to £66,000. Our reserves fund is a designated fund derived from unrestricted funds and the level of our reserves as determined by the trustees has been maintained throughout 2020.

The Turing Trust did not run a deficit in 2020 and at year end had receivables of £47,186 and liabilities of £2,150.

Our main partner in Malawi has also generated some income operating as a social enterprise. Through our joint programme the Centre for Youth and Development generated 13,790,275 MWK in 2020 (approximately 13,097 GBP) in 2020. This shows the continuing growth of our project in Malawi year-on-year and the long-term sustainability of our joint project in Malawi. These funds are used for our charitable objectives through our programmes.

Overall, The Turing Trust has continued to demonstrate a stable financial performance. The charity is in a strong place to continue to expand our work to deliver our charitable objectives in a financially sustainable manner over the long-term.

Key Figures

	2018 £	2019 £	2020 £
Total incoming funds	116,357	193,514	348,149
Total donated goods, services and facilities	59,738	48,863	66,365
Total outgoing resources	127,596	176,379	395,410
Net income	48,499	65,998	19,132
Cash in Bank (at year end, excluding any loans)	82,826	146,877	172,933

About The Turing Trust

The Turing Trust supports education in sub-Saharan Africa by reusing computers. We provide skills development in the UK while reducing waste and contributing to an environmentally friendly society.

Our vision: a world with technology-enabled education for all

Our mission: to empower disadvantaged communities using information technology enabled learning

The Turing Trust was set up in 2009 in honour of Alan Turing by his closest family. Today we honour his remarkable legacy by providing quality IT resources and training to schools in sub-Saharan Africa. Our operations in the UK, based in our Edinburgh workshop, provide valuable training and volunteering opportunities.



St Peter's Anglican Secondary School, Likoma, Malawi



Refurbishing computers in Edinburgh

Our Impact to Date

Through our work in the UK and with our partners in sub-Saharan Africa we have:

- Improved access to IT in 211 schools and organisations across the UK and sub-Saharan Africa
- Sent 9,204 computers to countries such as Malawi and The Gambia through our computer reuse scheme based in the UK
- Enabled over 81,000 students to learn IT skills effectively
- Provided volunteering and training opportunities for over 650 people at our workshop in Edinburgh



Chitheche Private Secondary School, Nkhata Bay, Malawi



Likoma Secondary School, Malawi

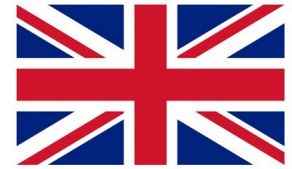
Our Partners



The Scottish Government
Riaghaltas na h-Alba



Foreign, Commonwealth
& Development Office



UKaid
from the British people



Foundation Scotland
Where philanthropy meets community



ARCTURUS
PUBLISHING



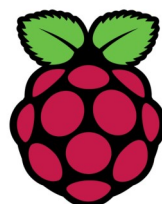
Investment managers



Club of Currie Balerno



LLOYDS BANK





Our Partners





Our Technology Donors



The Scottish Government
Riaghaltas na h-Alba



LLOYDS BANK



deliveroo



YOUR FUTURE IS OUR BUSINESS



We Deliver



Managing and building homes



Lanarkshire



Our Technology Donors



Who We Helped

The Turing Trust's beneficiaries include teachers and students in African schools as well as a wide range of disadvantaged people in Scotland.

Africa

By the end of 2020 we have supported 208 schools in Malawi, Ghana, Kenya, Liberia, South Sudan, The Gambia, Uganda and Zimbabwe. This brings the total number of students who have benefitted from our activities to over 81,000.



Likoma Secondary School, Likoma, Malawi

UK

In 2020 we had 124 volunteers and trainees who worked with us over the year. Notably we start offering remote-volunteering opportunities to aid the development of our e-learning platform which have proven to be highly successful, complementing our in-person volunteering when required. In total our volunteers & trainees participated in over 6,100 hours of activities at our workshop and online in 2020 - a critical component to our achievements.

Our trainees came from a wide variety of backgrounds and we are proud to have supported people from our local community struggling with a range of challenges that this year included: the long-term unemployed, the homeless, those who have a mental or physical disability, as well as refugees and asylum seekers.

Beyond these social impacts our IT reuse programme has generated significant environmental benefits throughout the year too. In 2020 we diverted 45 tonnes of PCs that would otherwise go to waste and provided equivalent carbon savings of 954 tonnes. This was the equivalent of planting 2,386 trees or offsetting the annual carbon footprints of 99 Scots. The embodied energy savings created were also enough to power 233 UK homes for a year.

2020 Facts & Figures

Number of new students using our computer in Africa: 26,290

Number of PCs sent to schools across Africa and in the UK: 3,410

- Malawi : 3,263
- The Gambia: 17
- Uganda: 1
- Zimbabwe: 2
- UK: 128

Total number of schools in Africa supported with our hardware: 211

IT Training:

- 43 training sessions
- 131 teachers

Corporate Sponsorship:

- Expert Agent
- Lead Pro
- Nextstand EU
- The Housing Finance Corporation
- The TEFL org
- Turing Tumble
- X4 Group

Partnerships:

- The Scottish Government
- UK Foreign, Commonwealth and Development Office through UK Aid Direct
- Baillie Gifford
- Reusing IT
- Thirteen Housing Group
- BCS. The Chartered Institute for IT
- Barclays Technology Centre
- Rotary Club of Currie Balerno
- Arcturus Publishing

Donations of IT Equipment: we have received donations of IT equipment from many other businesses and educational establishments as showcased on our [website](#)

Monitoring and Evaluation:

- Comprehensive surveys in 7 Malawian schools, including 7 headteachers, 3 teachers and 18 students
- Evaluation of teacher training conducted in Lilongwe, December 2020

What We Achieved

Our main outcomes in 2020 included:

- 40 classrooms in Africa equipped with computers enabling these schools to begin teaching IT skills adequately
- 26,290 additional students are learning digital skills from our computers, bringing the total of students supported to 81,000
- 131 teachers with improved IT pedagogy
- Equivalent of 954 tonnes of carbon emissions saved

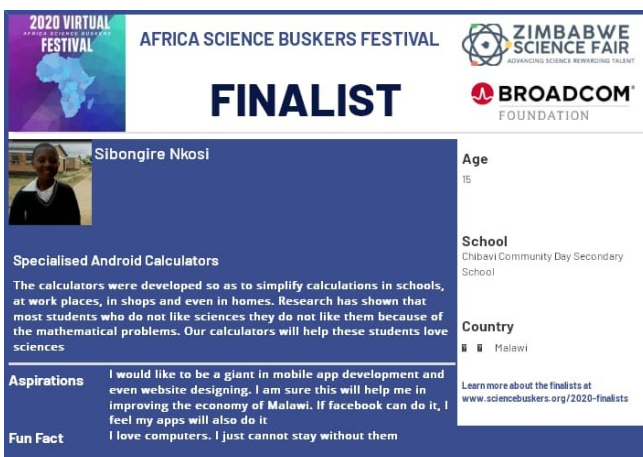
What Impact We Made

As our Malawian programme has continued to mature we have seen further positive long-term educational outcomes.

Whilst it is not possible to do a direct comparison of the numbers achieving places at university with previous year as the system for allocating places has changed and is no longer based on a quota for each district, the number of university admissions to the public universities has only increased by about 10%. However, Robert Laws Secondary School, who received our computers in September 2018, have seen a dramatic increase in the number of students admitted to university from just 20 students in 2019 to 63 in 2020. This is a signal achievement as IT skills are a prerequisite for attending university.

We have also seen that girls continue to be interested in pursuing a career in ICT, with 10 girls from the schools who have had our computers for more than one year going onto study ICT at university.

We were also delighted to hear that two students from Chibavi Community Day Secondary School were awarded bronze medals at the 2020 Virtual African Science Buskers Festival for their "Specialist Android Calculators Project". Their school has only had computers since 2017, but they have an active ICT club led by their inspirational ICT teacher, Noel Mhone, and are already taking their ICT skills far beyond the requirements of the Computer Studies syllabus.



2020 VIRTUAL AFRICA SCIENCE BUSKERS FESTIVAL

ZIMBABWE SCIENCE FAIR
ADVANCING SCIENCE REWARDING TALENT

BROADCOM FOUNDATION

FINALIST

Sibongire Nkosi

Age: 15

School: Chibavi Community Day Secondary School

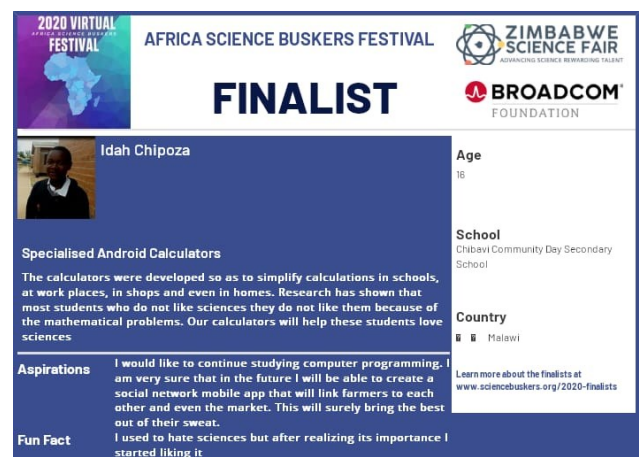
Country: Malawi

Specialised Android Calculators
The calculators were developed so as to simplify calculations in schools, at work places, in shops and even in homes. Research has shown that most students who do not like sciences they do not like them because of the mathematical problems. Our calculators will help these students love sciences

Aspirations I would like to be a giant in mobile app development and even website designing. I am sure this will help me in improving the economy of Malawi. If facebook can do it, I feel my apps will also do it

Fun Fact I love computers. I just cannot stay without them

Learn more about the finalists at www.sciencebuskers.org/2020-finalists



2020 VIRTUAL AFRICA SCIENCE BUSKERS FESTIVAL

ZIMBABWE SCIENCE FAIR
ADVANCING SCIENCE REWARDING TALENT

BROADCOM FOUNDATION

FINALIST

Idah Chiponza

Age: 16

School: Chibavi Community Day Secondary School

Country: Malawi

Specialised Android Calculators
The calculators were developed so as to simplify calculations in schools, at work places, in shops and even in homes. Research has shown that most students who do not like sciences they do not like them because of the mathematical problems. Our calculators will help these students love sciences

Aspirations I would like to continue studying computer programming. I am very sure that in the future I will be able to create a social network mobile app that will link farmers to each other and even the market. This will surely bring the best out of their sweat.

Fun Fact I used to hate sciences but after realizing its importance I started liking it

Learn more about the finalists at www.sciencebuskers.org/2020-finalists

Idah Chiponza and Sibongile Nkosi and Idah Chiponza represent Chibavi Community Day Secondary School at the Africa Science Buskers Festival

Malawi

Much like our team in the UK, our Malawian colleagues have faced innumerable additional challenges this year, but have pulled together to overcome and ensure schools were provided with vital IT equipment. Our thanks go out to: James, Chifundo, Vigilant, Doreen, Sylvester, Malumbo, Virginia and the rest of the CYD team who have made all our work possible this year.

Our main partners in Malawi have also generated income operating as social enterprises. Through our joint programme the Centre for Youth and Development generated 13,790,275 MWK in 2020 (approximately 13,097 GBP). This shows the continuing growth of our project in Malawi year-on-year and the long-term sustainability of our joint project in Malawi. These funds are used for our charitable objectives through our programmes.

We have made great progress over the last few years, increasing the proportion of schools with computers significantly. This has increased from just 3% in 2016 to 44% of schools in the Northern Region of Malawi by the end of 2020. This exemplifies the significant impact our programme is having in Malawi and demonstrates that with further support we could help ensure that 100% of secondary schools in Malawi have access to IT facilities within the next few years.

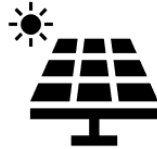


*CYD Team at the Lilongwe Office
From left to right:
Malumbo, Wonganie, Sylvester and Virginia*

Highlights



Installation of 40 computer labs



Installation of 2 off-grid computer labs



Training given to 131 teachers through in-school training and training days



Office opened in Lilongwe to support expansion of our projects into the Central Region



Comprehensive Monitoring & Evaluation involved 7 schools, 7 headteachers, 3 teachers and 18 students



Students from Chibavi CDSS awarded bronze medals at the African Science Buskers Festival for their android apps



Our Malawian partner generated approximately £13,097 from IT maintenance subscriptions



192 computers replaced and 50 repaired under our maintenance programme. This supports our original estimates of a PC lifespan of 5 years in schools.

Important to achieving this aim is how we can support schools that do not have access to electricity. This year has seen us pilot two further models for how we can bring access to IT to such schools.

Ntchuwa Primary School, Salima District

Thanks to support from the Power2Africa initiative of Amber Energy we have been able to install a solar-powered facility using tablets and a projector at Ntchuwa Primary school. The tablets have been loaded with various educational resources including the One Billion Masamu application supporting pupils in standards 1 and 2 with numeracy.



Ntchuwa Primary School

Mtandamula Primary School, Dedza District

We have also collaborated with the University of Strathclyde to add onto their solar-powered mini-grid and enable Mtandamula Primary School located in Mthembanji Village to start using IT resources as well.



Mtandamula Primary School

These are important stepping-stones, building on the success of our pilot SolarBerry, that will enable us to support more communities with improved off-grid solutions in the future.

IT skills for girls in Malawi

Our Malawian work has also been able to expand thanks to the support of a new Small Charities Challenge Fund grant through UK Aid Direct and the Foreign, Commonwealth and Development Office.



This grant will help us to expand our support for Malawian girls to learn vital IT skills, as exemplified by the testimony of one of our Malawian graduates.

Elness Simwera received sponsorship from a local company that enabled her to attend Marymount Girls Secondary School in Mzuzu, Malawi. Thanks to the computers that were installed by the Turing Trust with our partners the Centre for Youth and Development, she was able to undertake Computer Studies and came out top of her class. IT skills form a critical part of being able to attend university in Malawi and after graduating with a distinction she was able to secure her place at the University of Malawi. She is now studying medicine at university and plans to be a doctor. You can watch our interview with Elness on our website, linked [here](#).



Elness Simwera tells us the power of girls studying ICT in Malawi

E-learning resources

We have extended the use of [Kolibri](#) as our Learning Management System and have now completed the work to provide resources that are aligned to the Malawi curriculum for Computer Studies. We have also included teacher training resources to support teachers integrating technology into their lessons and teaching ICT without previous experience or qualifications.

Work continues to align content to the Malawi curriculum in other subjects, with a current focus on STEM subjects and Agriculture.

Kolibri has now been set up in 17 schools and work continues to provide networks and Kolibri servers in all the schools that we are working with. As only a few of the teachers we work with have any experience of networking we aim to provide robust backup systems to help resolve any problems that arise. All schools that do not yet have networks still have access to our e-library delivered by [RACHEL](#) on individual machines.



*Students using Kolibri at
Luwazi Community Day Secondary School*

Teacher training



Teacher training at Centre for Youth and Development

Training is provided at the time that the computer laboratories are set up. In 2020, 4 additional training courses were provided in Lilongwe, Karonga and Chitipa. In response to previous feedback on the training provided, each course was longer and the number of modules covered each day was reduced to allow more time for each topic.

Evaluation of training

- Post training test scores increased from 34% to 83%
- Most teachers thought the presentations were well planned and the content was relevant
- Most teachers would like more practical training in the future
- Some teachers felt more time was needed to be able to fully understand the content
- Teachers would like training on programming, hardware maintenance and local area networks in the future.



Training workshop in Lilongwe, December 2020

Monitoring and Evaluation



*Collecting feedback from students at
Karonga Girls Secondary School*

Our monitoring and evaluation for 2020 was understandably limited compared to normal due to the pandemic. Schools in Malawi were shut on 23rd March 2020 because of COVID-19. There was a phased re-opening of schools from 7th September with priority being given to classes taking examinations. Other classes re-started on 12th October, 2020.

Our surveys were conducted in November and December 2020 and included 7 headteachers, 3 teachers and 18 students.

Highlights from the 2020 survey:

- 6 schools were using computers to teach other subjects as well as ICT
- Only 1 school was offering Computer Studies for MCSE
- All schools allowed teachers and students access to the computers out of hours
- Only 2 schools allowed members of the community access to the computers
- Headteachers, teachers' and students views on the impact of the computers in the schools were very positive
- Students were more confident using computers after using them at school (average confidence level on a scale of 1-10 increased from 2.6–5.6)

Analysis of free text responses

Whilst there were many positive comments about the project, the free text responses also identified several areas for improvement:

- Schools need more computers so that students do not have to share / have only limited access
- More teacher training is needed
- Some schools need a qualified ICT teacher
- Some schools requested a printer / projector to facilitate their teaching
- Some schools do not yet have a network or Kolibri
- Schools would like access to the internet

It was also clear that schools were also limiting the numbers of students able to use the computer laboratory at a time in response to the pandemic, a situation which is likely to continue as vaccination levels in Africa are very low.

***"Thank you for the computers.
Though they are not enough but half a loaf is
better than none."***

**Form 3 student, Kaporo Community Day Secondary
School, Karonga District, Malawi**

Recommendations

The recommendations made build upon those made in previous reports, but seek to clarify our priorities in light of the ongoing pandemic and the increasing numbers of schools that we are working with. Our focus for 2021 includes:

- Teacher training and support
- Establishing networks and Kolibri in all schools
- Ongoing maintenance and repair
- Continuing work on curriculum alignment
- Promoting the use of the computer laboratory during the day and also out of hours

***"E-learning will help students to have
access to enough information which will help
them during exams."***

Headteacher, Likoma Secondary School, Malawi

The full report can be found on our [website](#).

UK Operations

This year has seen us move our base of operations from Newbridge to the Pentland Industrial Estate to the south of Edinburgh. This is a n important step for the charity as we now have security of tenure in a warehouse facility that has been refurbished with custom-built offices. This will enable us to significantly increase our IT processing efficiency.



All of our work in the UK has been made possible thanks to our UK team who have shown remarkable dedication in this most challenging year. Our thanks go out to Neil, Jon, Blythe and James.

Computer Collection and Refurbishment

This year we received 2,877 PCs for processing. On each computer we carried out the necessary refurbishment and installed our e-Library software. This is an increase of 28% on the 2,243 PCs we received in 2019, closely following a similar increase from 2018, demonstrating our steady increase in processing capacity.

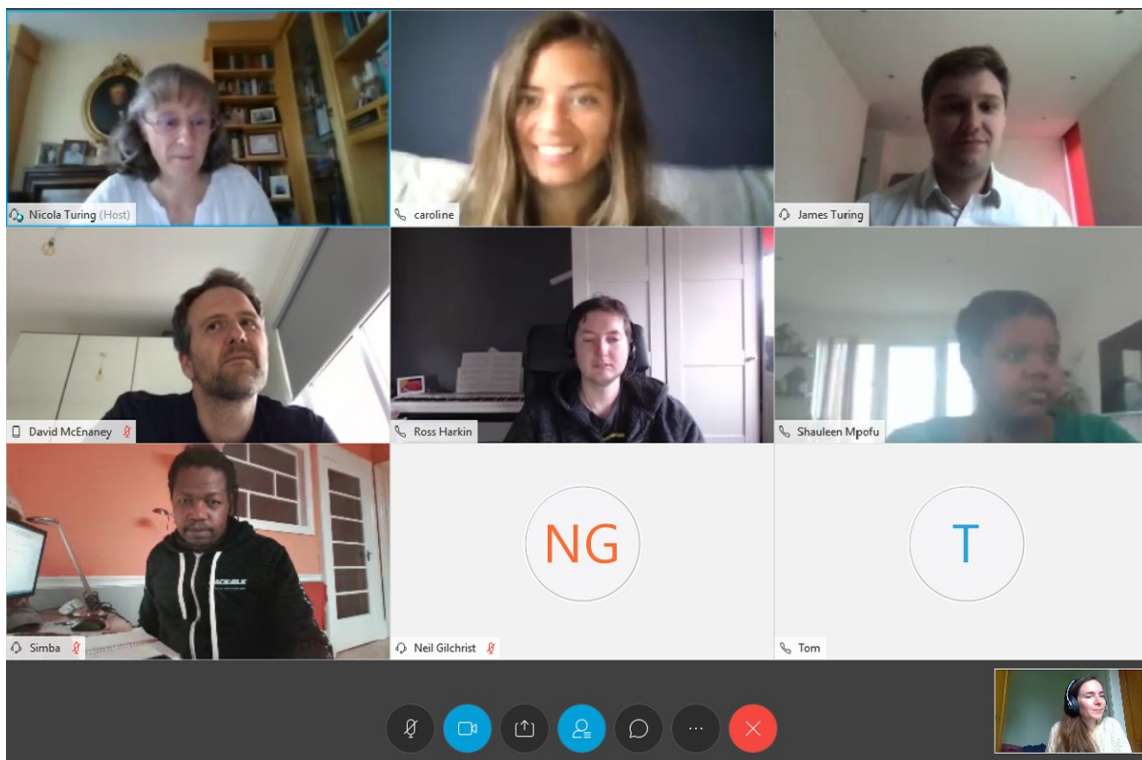
This year we received our biggest ever single donation of hardware from the Scottish Government with 1,000 PCs. This was a significant boost at the start of the year alongside some other substantial donations from other corporates such as Rathbones and Barclays. Reusing IT continued to be a major hardware donor in 2020, supplying 15% of our PCs. Several of these donors, such as Allay, are all importantly covering the transportation costs of their donations, helping us to make a significantly greater impact with their hardware.

At times this year we were required to close our workshop as per COVID-19 regulations; however, when possible our workshop has been open five days a week to give volunteers as much opportunity as possible to come and support the critical IT refurbishment that underpins our work.

This year we had a slightly smaller number of business donors, only 51 organisations in 2020 compared to 72 last year. However, this was compensated by a significant rise in the number of individual donors, climbing from 84 last year to 120 in 2020.

Volunteering

This year has brought new challenges to how we have been able to work with volunteers in the UK. Fortunately our teams have risen to the challenges and also innovated with new online volunteering opportunities. In 2020 we had 124 volunteers and trainees who worked with us over the year. Notably we started offering remote-volunteering opportunities to aid the development of our e-learning platform which have proven to be highly successful, complementing our in-person volunteering when required. In total our volunteers & trainees participated in over 6,100 hours of activities at our workshop and online in 2020 - a critical component to our achievements.



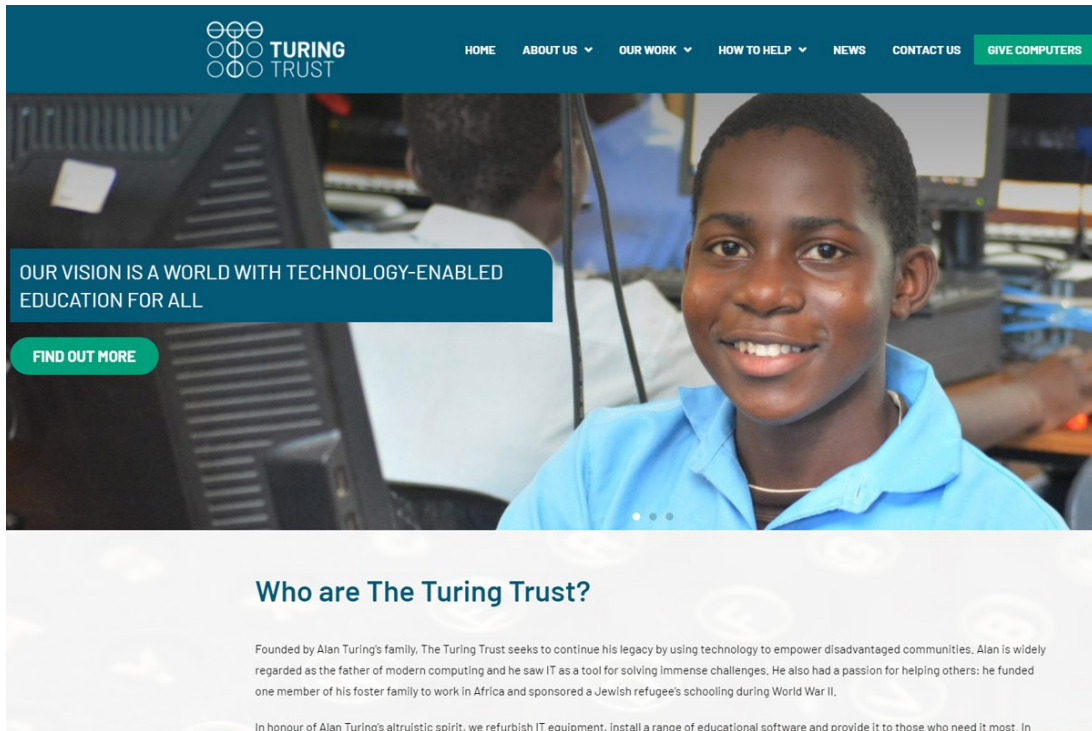
Our first remote volunteering day with a team from Blackrock

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Joe, Philip, Finlay, Rachael, Graham, Mark, Adam and Nicki.

Our ongoing relationship with the Department for Work and Pensions has enabled us to improve our trainee programme. The DWP has continued to recommend us to interested candidates, enabling us to support our local community through training and the provision of employable skills. This year some of our trainees have included the long-term unemployed, vulnerable adults, those experiencing homelessness, individuals who have suffered serious illness, refugees and asylum seekers, those who have a mental or physical disability and military veterans. Our training this year was not entirely IT focused and included softer skills such as communication, building professional networks, teamwork, problem solving, the ability to work under pressure and time management. All this skill-building comes together to increase our UK trainees' employability.

Corporate Partners and Fundraising

Thanks to support from Interstate Creative Partners and Boss Digital, we have comprehensively refreshed our branding and website. This included improvements to our automated IT donations process that is enabling people to donate equipment instantly.



Homepage of The Turing Trust new website

We were delighted to continue our long-standing relationships with Turing Tumble, Lead Pro and Expert Agent who continue to be very generous with their support. We have also welcomed some new CSR donors including the X4 Group, The TEFL Org and NEXSTAND. We have received a number of grants including from Foundation Scotland, the Scottish Government and UK Aid Direct under the Foreign, Commonwealth and Development Office. We have continued our relationship with Arcturus Publishing with the publication in 2020 of "The Alan Turing Cryptic Codebreaker's Puzzle Book", the "Expert Puzzles" collection and two children's puzzle books.

This year's annual crowdfunder, the Big Give Christmas Challenge raised a fantastic £26,697, showing that even in a year where many of our donors have faced significant financial challenges, we still have a substantial community of supporters who see the value of our work.

In addition to these successes, our UK sales operations have continued to grow, raising £35,820 through our social enterprise activities.

Environmental Impact

Our IT reuse programme continues to generate environmental benefits.

- 45 tonnes of PCs that would otherwise have gone to waste have been refurbished and reused
- 954 tonnes equivalent carbon savings created in 2020
- Our carbon savings are the equivalent of planting more than 2,368 trees or offsetting the annual carbon footprints of 99 Scots
- This environmental impact also offsets the embodied energy required to power 233 UK homes for a year

Other partnerships

This year we've seen an immense increase in the demand for our hardware in Africa but also for the first time in the UK as well. We were able to accommodate some of the requests where we saw that we could increase our educational impact in this most testing year. Subsequently, we were able to provide 100 laptops to the Almond Housing Association in nearby Livingston as well as other organisations such as Darlington Assistance for Refugees and St Vincent's School for children with a sensory impairment and other needs.



Staff and pupils with the High Sheriff of Merseyside at St Vincent's School

We have also been working with the UK Jarra Association, based in Birmingham, to supply schools in Gambia with PCs. To date we have supplied schools in Jarra with 63 computers. Later in the year we were delighted to hear from Abubacarr Nyabally, the Principal at the Tahir Ahmadiyya Muslim Senior Secondary School, that the students and staff had all been invigorated by the arrival of the computers. Their new computer laboratory is proving a great success and adults and students alike are keen to learn new skills.

2021 Aims and Objectives

Our Aims and Objectives are aligned to the UN Sustainable Development Goals (SDGs) which recognise that ending poverty and other deprivations must go hand-in-hand with strategies that improve education and reduce inequality whilst also tackling climate change.

Aim 1

Continue to install computers in African classrooms in a sustainable manner that supports a holistic learning approach. (SDG 4 - Quality Education)

- A)** To provide teachers with the training and resources they need to maximise the impact of digital classrooms
- B)** To develop our e-learning software to best serve local educators and equip students with the digital skills they need for work
- C)** To improve our monitoring, evaluation and learning efforts to provide detailed information on impact

Aim 2

Build our UK operations to enhance our volunteering programme and increase our ability to process donations efficiently. (SDG 17 - Partnership For The Goals)



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all



Strengthen the means of implementation and revitalize the global partnership for sustainable development

Our Strategy 2019-22

We are on track to meet our goals set out in our strategy, published in 2019 for four years from 2019 to 2022 (available on our [website](#)). The main focus of this strategy is to improve the quality of education for an additional 72,000 students in sub-Saharan Africa.

To achieve this, it is crucial to monitor and evaluate our impact and to act tirelessly to address the issues raised.

Structure, Governance and Management

Names of the Charity Trustees on date of approval of the Annual Report

Dermot Turing (Founder)
Anne Wacera Wambugu
Philip McAllister
Lilian Ndirangu
Bernie Hollywood
Tiya Somba Banda

Names of all other Charity Trustees during the period, if any (for example who resigned part way through the financial period): None

Trustee recruitment and retention

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees give regard to the skills, knowledge and experience needed for the effective administration of the CIO.

In 2020 no trustees received any remuneration and trustee expenses were paid totalling £510.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Constitution

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission on the 15th April 2014.

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on the 19th November 2015.

Advisory board

Evelyn Toma (appointed in 2020)
Rob Dobson
Lumbani Mwafulirwa
Luca Leone
Brian Ferguson
Sally Smith
Andrew Clark
Nicola Turing
John Turing
Jonathan Burns
Cliff Robertson

Governance

The Turing Trust is overseen by the above board of six trustees and eleven advisors who met in person or virtually as a whole group four times in 2020 with numerous smaller meetings amongst available members. A Chief Executive Officer is appointed by the trustees to manage the day-to-day operations of the charity.

The Turing Trust is governed by our policies which are available at <https://turingtrust.co.uk/about/our-policies/>.

Independent Examiner's Report



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name The Turing Trust		
On accounts for the year ended	31 December 2020	Charity no (if any)	1156687 SC046150
Set out on pages	30-53		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Public Finance Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:  Date: 28/05/2020

Name: Lenard Grannum

Relevant professional qualification(s) or body (if any): CPFA

Address: 32 Adelphi Place,

Independent Examiner's Report

Edinburgh, EH15 1BG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts: Statement of Financial Activities as at 31 December 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Income:					
Donations and legacies	4				
Individual and corporate donations		76,526	42,267	118,793	82,639
Unrestricted grants	5	58,043	0	58,043	0
Donated goods	6	51,387	0	51,387	33,133
Donated services	6	6,054	0	6,054	750
Donated facilities	6	8,924	0	8,924	14,980
Charitable activities					
Restricted grants	5	0	120,402	120,402	77,341
Sale of goods at cost to other charities for distribution to beneficiaries	4	9,625	0	9,625	2,240
Reimbursement of IT collection costs and delivery costs to other charitable organisations	4	52		52	1,518
Shared facilities	4	400	0	400	1,293
Trading activities					
Sale of donated goods	4	35,820	0	35,820	24,556
Other trading activities	4	3,544	0	3,544	2,565
Investment income (interest on bank deposits)	4	1,470	0	1,470	1,362
Total income	4,5,6	251,845	162,669	414,514	242,377
Expenditure:	8				
Expenditure on raising funds	8				
Costs incurred in seeking donations		2,502	598	3,100	6,245
Costs incurred in the sale of donated goods		19,784	9,712	29,496	18,837
Expenditure on charitable activities	8				
Donated goods distributed		59,656	0	59,656	29,166
Payments relating directly to charitable activities		51,438	124,834	176,272	115,974
Governance costs	8	1,155	0	1,155	940
Other expenditure	8				
Refurbishment of new premises		120,513	0	120,513	0
Obsolete stock recycled during the year		5,190	0	5,190	5,217
Total expenditure	8	260,238	135,144	395,382	176,379
Net income / (expenditure) and net movement in funds for the year		(8,393)	27,525	19,132	65,998
Reconciliation of funds	19				
Total funds brought forward		115,039	106,005	221,044	155,046
Transfers to / (from) funds		13,097	(13,097)	0	0
Total funds carried forward		119,743	120,433	240,176	221,044

Accounts: Balance Sheet as at 31 December 2020

	Note	2020	2019
		£	£
Fixed assets (NBV)			
Tangible assets	12	4,693	7,720
Investments		0	0
Total fixed assets		4,693	7,720
Current assets			
Stock	15	17,455	35,701
Debtors	16	47,186	31,497
Cash in bank and in hand	14	172,933	201,477
Total current assets		237,633	268,674
Liabilities			
Creditors: falling due within one year	17	2,150	55,350
Total assets less current liabilities		240,176	221,044
Creditors: falling due after more than one year		0	0
Net assets		240,176	221,044
The funds of the charity			
Unrestricted funds		100,425	93,926
Restricted funds		139,751	127,118
Total charity funds		240,176	221,044

These accounts were approved by the Trustees on 10th June, 2021 and are signed on their behalf by:



JD Turing (Chair)



B Hollywood

Accounts: Statement of Cashflows as at 31 December 2020

	2020	2019
	£	£
Cash provided by (used in) operating activities	25,284	65,664
Cash flows from investing activities		
Bank interest	1470	1362
Purchase of tangible fixed assets	(938)	(2,975)
Cash provided by / (used in) investing activities	532	(1,613)
Cash flows from financing activities		
Scottish EDGE loan	0	60,000
Repayment of borrowing	(54,600)	(5,400)
Cash provided by (used in) financing activities	(54,600)	54,600
Increase (decrease) in cash and cash equivalents in the year	(28,484)	118,218
Cash and cash equivalents at the beginning of the year	201,044	82,826
Total cash and cash equivalents at the end of the year	172,993	201,477

Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2020

	2020	2019
	£	£
Net income / expenditure (includes bank interest)	19,132	65,998
Add back in depreciation charge	3,965	2,112
Net cash provided by / (used in) investing activities	(938)	(2,975)
Decrease (increase) in stock	17,714	7,076
Decrease (increase) in debtors	(15,689)	(6,454)
Increase (decrease) in creditors	1,400	(93)
Net cash provided by (used in) operating activities	25,284	65,664

Accounts: Statement of Financial activities as at 31 December 2019

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£
Income:					
Donations and legacies	4				
Individual and corporate donations		32,218	50,421	82,639	71,339
Unrestricted grants	5	0	0	0	0
Donated goods	6	33,133	0	33,133	35,565
Donated services	6	750	0	750	4,200
Donated facilities	6	14,980	0	14,980	19,973
Charitable activities					
Restricted grants	5	0	77,341	77,341	28,146
Sale of goods at cost to other charities for distribution to beneficiaries	4	2,240	0	2,240	1,469
Reimbursement of IT collection costs and delivery costs to other charitable organisations	4	1,518	0	1,518	0
Shared facilities	4	1,293	0	1,293	0
Trading activities					
Sale of donated goods	4	24,556	0	24,556	12,543
Other trading activities	4	2,565	0	2,565	2,427
Investment income (interest on bank deposits)	4	1,361	0	1,362	433
Total income		114,615	127,762	242,377	176,095
	8				
Expenditure:	8				
Expenditure on raising funds					
Costs incurred in seeking donations		5,766	479	6,245	7,367
Costs incurred in the sale of donated goods	8	10,378	8,459	18,837	20,778
Expenditure on charitable activities					
Donated goods distributed		29,166	0	29,166	3,055
Payments relating directly to charitable activities	8	45,255	70,719	115,974	90,976
Governance costs	8	940	0	940	932
Other expenditure					
Refurbishment of new premises		0	0	0	0
Obsolete stock that recycled during the year		5,217	0	5,217	4,488
Total expenditure		96,722	79,657	176,379	127,596
Net income / (expenditure) and net movement in funds for the year		17,893	48,105	65,998	48,499
Reconciliation of funds	19				
Total funds brought forward		104,546	50,500	155,046	106,547
Transfers to / (from) funds		(7,401)	7,401	0	0
Total funds carried forward		115,038	106,006	221,044	155,046

Accounts: Notes to the Accounts

The Turing Trust is registered with the Office of the Scottish Charity Regulator (OSCR) SC046150 and with the Charity Commission of England and Wales 1156687.

1. Accounting Policy

a. Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for donated goods which are included at fair value.

Preparation of the accounts follows the guidance from the Office of the Scottish Charity Regulator (OSCR) and the Charity Commission of England and Wales. This year is the first year that accounts have been prepared on a fully accrued basis (as required by the Office of the Scottish Charity Regulator (OSCR) and so accounts for 2019 have also been restated on this basis to provide a valid basis for comparison.

The accounts (financial statements) have been prepared in accordance with the following:

- 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 in October 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- Charities Act 2011
- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006

The accounts have been prepared to give a “true and fair view”.

b. Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about The Turing Trust’s ability to continue as a going concern. Although the pandemic has resulted in the closure of our workshop in the UK for several months and school closures in Malawi have impacted our ability to set up computer laboratories, we have been supported by the UK government’s Job Retention Scheme and other COVID-19 related support. This has enabled us to maintain a stable balance sheet, whilst focussing on processing donations in Edinburgh to be able to send out two shipments to Malawi. Once COVID-19 restrictions are eased, we anticipate being able to continue to grow our operations, both in the UK and in Malawi.

c. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. The reserves fund is a designated fund derived from the unrestricted funds of the charity. Restricted funds are donations or grants which are to be solely used for specific projects. Details of restricted funds are given in note 19.

d. Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Accounts: Notes to the Accounts (2)

i. Grants

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. For grants that are awarded over more than 1 year and payments dependent on reaching project milestones, income is not recognised until the grant money has been received.

ii. Donations

Individual and corporate donations that are made through fundraising platforms are recognised as income at the point the donation to the fundraising platform is made. Gift aid associated with donations, whether the donation is paid directly or via a fundraising platform, is also recognised at the point at which the donation is made.

iii. Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. Gift Aid receivable, whether the donation is paid directly or via a fundraising platform, is recognised as income at the point at which the donation is made.

iv. Legacies

The Turing Trust does not receive any incoming resources from legacies.

v. Cryptocurrency donations

Income from cryptocurrency donations is not recognised in the financial statements until they have been converted into GBP and withdrawn into our cash account. All cryptocurrency donations are held in a Coinbase account and the valuation at the end of the financial year is based on the exchange rates used by Coinbase on that date and given in note 14 to the accounts.

vi. Donated goods

Donated goods are recognised at fair value at the point at which they have been received. It is assumed at the point of receipt that donated goods will be distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Refurbished donated goods sold in the UK to provide funds to cover operational costs are recognised at the sale value at the time of sale and funds received are included in trading receipts and the initial value recognised at receipt is deducted as an expense.

Accounts: Notes to the Accounts (3)

vii. Donations in kind – services

Donated services are measured and included in the accounts on the basis of the value of the gift to the charity. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA. Where it is not possible to value a gift of services to the charity reliably, these are described in the notes to the accounts. Note 6 has details of services donated in kind.

viii. Donations in kind – facilities

Donated premises used by The Turing Trust are measured and included in the accounts at fair rent valuation.

ix. Volunteer help

The value of any voluntary help received is not included in the accounts, but the contribution of volunteers is described in note 7 and in the trustees' annual report.

e. Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

f. Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, office costs, costs of administration and currency costs not related to specific projects. Support costs have been apportioned between fundraising costs, trading costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 9.

g. Fundraising costs

Fundraising costs are costs incurred in generating income for the charity and include a proportion of staff costs apportioned on the time spent and fundraising platform fees. The analysis of fundraising costs and the basis of apportionment are detailed in notes 8 and 9.

h. Trading costs

Trading costs are those involved in generating income by the sale of refurbished donated goods. These costs include a proportion of staff costs apportioned on the time spent, the relevant costs of sale and marketing and payment provider fees. The analysis of trading costs and the basis of apportionment are detailed in notes 8 and 9.

i. Costs of charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in notes 8 and 9.

Accounts: Notes to the Accounts (4)

j. Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Governance costs are reported separately in the Statement of Financial Activities and are detailed in note 8.

k. Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

l. Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, in 90-day notice interest bearing savings accounts.

m. Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to have to settle the debt.

n. Realised gains and losses

i. Fixed assets

These are recognised in the Statement of Financial Activities as they arise. Losses / gains on fixed assets are calculated as the difference between the net book value at the beginning of the year (or purchase value if later) and the amount realised on sale / scrapping.

ii. Exchange rate gains / losses

Donations made in USD are held in a USD account until transferred to our partners in Malawi. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported as a note to the account using the [OANDA exchange rates](#) at the time of each transaction and at the close of the financial year. When it is necessary to transfer USD to GBP (as was the case when Ebury closed our account) this is recognised as a cost in the Statement of Financial Activities and apportioned across funds as an overhead. The loss / gain is calculated over the duration the funds were held in USD. Further details are given in the note 10.

o. Tangible fixed assets

Individual fixed assets are capitalised at cost, or at fair market valuation for those items that have been donated and are kept for the use of the charity. They are depreciated over the estimated useful economic lives on a straight-line basis as follows:

Asset category	Estimated useful economic life	Annual rate of depreciation
Fixtures and fittings	5 years	20%
IT equipment	3 years	33.3%

Details are given in note 12.

p. Intangible fixed assets

Intangible fixed assets are included on the balance sheet only if it is possible to determine a fair value for that asset. When this is not possible, details of the intangible fixed asset are given as a note to the accounts (note 13).

Accounts: Notes to the Accounts (5)

q. Stocks held for distribution to beneficiaries or for sale to raise funds to support our charitable activities (see also 1.d.vi)

Stocks are held at fair value which is deemed to be the most economical replacement cost. Refurbished goods that are sold to raise funds to support our charitable activities are valued at the sale cost at the time of sale and the income from the sale recognised on the Statement of Financial Activity along with the expense of the original fair value. Details of stock movements are given in note 15.

r. Staff costs and pensions

Staff costs are apportioned according to the time each member of staff spends on an activity (fundraising, trading which includes the sale of refurbished donated goods to raise funds for the charity and charitable work). Where staff costs are supported by a specific grant, these costs are recorded against the income from this grant (note 19 on fund allocation). Staff costs covered by the COVID job retention scheme are also recorded against the income received. However, where these costs have partly been covered by the employer, this is recorded as a cost from unrestricted income. Full details of the allocation of staff costs are given in note 11.

All staff are enrolled in the Nest workplace pension scheme with an employer's contribution rate of 4% of pensionable pay and an employee contribution rate of 5% of pensionable pay (the employee's basic pay) with the option for employees to make additional voluntary contributions if they wish to.

The charity made no redundancy payments during the reporting period.

2. Related party transactions

The Charity Commission of England and Wales has given permission for James Turing to be employed as the Chief Executive Officer of the Turing Trust even though he is a connected party to one of the trustees. This trustee is not involved in any decisions taken that relate directly to James Turing or his employment.

HMRC has confirmed that the provision of rent-free accommodation by JD & NJ Turing to The Turing Trust via a lease meets the requirements of a gift of a qualifying interest in land as set out at S433 Income Tax Act 2007 provided that the transaction is evidenced as being arm length with an independent valuation of the rental value and that the donor does not become entitled to an interest or right in that property in accordance with S444 ITA 2007.

3. Legal status of The Turing Trust

The Turing Trust is a Charitable Incorporated Organisation. It was registered in its current legal form with the Charity Commission of England and Wales on the 15th April 2014.

The Turing Trust was registered with the Office of the Scottish Charity Regulator through Cross-Border registration on 19th November 2015.

Accounts: Notes to the Accounts (6)

4. Analysis of income (cash funds)

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year (2019)
	Analysis	£	£	£	£	£
Donations	Individual donations	12,700	22,862	-	35,562	29,481
	Gift aid	1,383	2,653	-	4,036	3,050
	Corporate donations	46,358	11,605	-	57,963	36,099
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	16,852	5,147	-	22,814	14,009
	Unrestricted grants	58,043	-	-	58,043	-
Total		134,569	42,267	-	176,836	82,639
Grants	Scottish Government International Development Small Grant	-	14,430	-	14,430	28,510
	UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	-	35,782	-	35,782	-
	Coronavirus Job Retention Scheme	-	47,020	-	47,020	-
	The Scottish Council for Voluntary Organisations (SCVO) Grant	-	11,170	-	11,170	-
	Baillie Gifford Multi Year Award	-	5,000	-	5,000	-
	Rockstart COVID 19 Grant	-	7,000	-	7,000	-
	Learning Equality Hardware Grant	-	-	-	-	6,831
	Scottish Edge Social Enterprise	-	-	-	-	40,000
	Baillie Gifford Community Awards Programme.	-	-	-	-	2,000
Total		-	120,402	-	120,402	77,341
Charitable activities	Sale of goods at cost to other charities for distribution to beneficiaries	9,625	-	-	9,625	2,240
	Reimbursement of costs associated with collection of IT equipment and delivery of IT equipment to other charitable organisations	52	-	-	52	1,518
	Shared facilities	400	-	-	400	1,293
Total		10,077	-	-	10,077	5,051

Accounts: Notes to the Accounts (7)

4. Analysis of income (cash funds) - continued

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year (2019)
	Analysis	£	£	£	£	£
Other trading activities	Sales of refurbished computers	35,820	-	-	35,820	24,556
	Licenses for use of Turing Trust branding	3,544	-	-	3,544	1,240
	Speaker fees	-	-	-	-	1,325
Total		39,364	-	-	39,364	27,121
Income from investments	Interest income	1,470	-	-	1,470	1,362
Total		1,470	-	-	1,470	1,362
TOTAL INCOME		185,480	162,669	-	348,149	193,514

All income in the prior year (2019) was unrestricted except for:

	Source of income	Restricted funds 2019 £
Restricted donations	Individual donations	20,705
	Gift aid	2,165
	Corporate donations	23,228
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	4,324
Restricted grants	Scottish Government International Development Small Grant	28,510
	Scottish Edge Social Enterprise Award	40,000
	Learning Equality Hardware Grant	6,830
	Baillie Gifford Community Awards Programme	2,000
	Total Restricted Income 2019	127,762

All investment income arises from money held in interest bearing 90-day deposit accounts that are covered by the Financial Services Compensation Scheme or the Gibraltar Deposit Guarantee Scheme.

Accounts: Notes to the Accounts (8)

5. Analysis of receipts of government grants

	Description	2020	2019
Restricted grants		£	£
Scottish Government International Development Small Grant	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	14,430	28,510
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. For a project supporting Malawian girls with IT skills.	35,782	-
Coronavirus Job Retention Scheme (from 24/03/2020)	Staff costs for staff furloughed during the pandemic	47,020	-
Unrestricted grants			
Midlothian Council	Small Business Support Grant (Scottish Government Coronavirus (COVID-19): support for businesses)	25,000	-
City of Edinburgh Council	Small Business Support Grant (Scottish Government Coronavirus (COVID-19): support for businesses)	18,750	-

The income from the Coronavirus retention scheme has been included under charitable activity. All staff were fully furloughed for the first 3 months of lockdown and were then switched to flexible furlough as soon as this was allowed in July 2020. This has enabled us to preserve financial stability, whilst adjusting to changing needs, including the shutdown of schools in Malawi and that it was not possible for our Malawi project manager to travel to Malawi to conduct in person Monitoring and Evaluation. This approach has enabled us to maintain our core activities of collecting and refurbishing donations in the UK, as reflected in sending two forty-foot containers to Malawi in 2020.

Accounts: Notes to the Accounts (9)

6. Donated goods, facilities and services

	2020	2019	Accounting policy for recognition and valuation of donated goods facilities and services
Donated goods	£	£	
For distribution or sale to raise funds to support our charitable activities	50,697	33,098	Donated goods are recognised at fair value at the point at which they have been received. It is assumed at the point of receipt that donated goods will be distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Refurbished donated goods sold in the UK to provide funds to cover operational costs are recognised at the sale value at the time of sale and funds received are included in trading receipts and the initial value recognised at receipt is deducted as an expense.
Retained for use by the charity	690	35	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.
Donated services			
Independent Examiner's Report	250	250	Services are included in the accounts on the basis of the value of the gift to the charity as agreed with the donor.
Interstate staff support for rebranding	500	500	
Boss Digital staff support for updating our website	5,000	-	
Website plans	304	-	
Premises costs			
Use of premises at Newbridge, January to September 2019	-	14,980	Valuation based on monthly rent charged once rent-free tenancy ended
Use of premises at Pentland for nominal rent of £1 per annum (from October 26th, 2020)	8,924	-	Valuation based on independent rent valuation

Our rent-free tenancy at Newbridge ended in October 2019 and so rent was paid from October 2019 to October 2020 inclusive.

The Turing Trust also benefits from donations of software licenses with support from Redbooth, OnDMARC, Sage, Salesforce, GoogleAdWords, Microsoft Office 365 Business Essentials. These are not included in the accounts as the charity would use open source software to provide an equivalent benefit and so the value to the gift to the charity is deemed to be £0.

Accounts: Notes to the Accounts (10)

7. Role of volunteers

Volunteers play a crucial part in our activities. They play a key role in our computer refurbishment operations in Edinburgh and on helping to load containers on shipping day. This year they undertook the many tasks associated with our relocation to Pentland. We also have several volunteers who work remotely to support our operations and their activities include the sourcing and development of e-learning materials and their alignment to the Malawi curriculum, website and social media support, bookkeeping and the preparation of the accounts and annual report.

8. Analysis of expenditure

Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year (2019)
Analysis	£	£	£	£	£
Malawi project (Scottish Government International Development Small Grant 2016-19)	0	0	0	0	5,850
Malawi project (Scottish Government International Development Small Grant 2019-22)	0	5,238	0	5,238	20,300
Malawi project (UK Aid Direct via FCD0 (Foreign, Commonwealth and Development Office))	0	32,625	0	32,625	0
Malawi project (Big Give Christmas Challenge annual fundraiser from 2017 onwards)	0	19,614	0	19,614	10,232
Malawi project (Scottish Edge Social Enterprise Award 2019 and Young Edge 2018)	0	9,511	0	9,511	19,056
Malawi projects (including all restricted funds <£10,000)	0	6,870	0	6,870	10,636
Ghana project				0	2,646
Staff costs in UK	18,030	47,020	0	65,050	22,873
Overheads in UK	33,408	1,817	0	35,225	22,381
Computer refurbishment hardware	0	2,139	0	2,139	0
Refurbishment of new premises	120,513	0	0	120,513	0
Cost of computers donated	59,656	0	0	59,656	29,166
Cost of obsolete donations recycled	5,190	0	0	5,190	5,217
Sub Total	236,797	124,834	0	361,659	150,357

Accounts: Notes to the Accounts (11)

Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year (2019)
Analysis	£	£	£	£	£
Staff costs	1,218	0	0	1,218	3,786
Overheads	1,184	0	0	1,184	1,980
Cost of donations (platform fees)	100	598	0	699	479
Sub Total	2,502	598	0	3,100	6,245

Analysis of expenditure on trading activities (including the sale of donated goods)

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year (2019)
Analysis	£	£	£	£	£
Staff costs	0	9,712	0	9,712	8,459
Overheads	9,475	0	0	9,475	3,503
Cost of sales	10,309	0	0	10,309	6,875
Sub Total	19,784	9,712	0	29,496	18,837

Analysis of governance costs

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year (2019)
Analysis	£	£	£	£	£
Independent examination of accounts	250	0	0	250	250
Trustee expenses	510	0	0	510	505
Professional and legal costs	395	0	0	395	185
Sub Total	1,155	0	0	1,155	940
TOTAL EXPENDITURE	260,238	135,144	0	395,382	176,379

9. Allocation of support costs and overheads

Support and overhead costs are allocated between fundraising, trading and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity and are reported on separately under charitable expenditure from unrestricted funds. Trading costs include those involved in the sale of donated goods to raise funds to support our charitable objectives.

The bases of allocation used are:

- the proportion of each member of staff's time used in a particular activity
- direct allocation where support costs have been funded for a specific project

Accounts: Notes to the Accounts (12)

Overheads

	2020 £	2019 £
Marketing – printed materials / promotional goods	-	396
Website	128	43
Rent and rates	20,689	8,385
Gas and electric	205	-
Internet / phone	705	965
Travel and Entertainment	168	1,211
Office costs	1,348	645
Insurance	2,892	465
Repairs and renewals	72	-
Foreign exchange transactions	64	40
Exchange rate (gain)/loss	920	181
Depreciation	3,965	2,052
Donated services (branding, website)	5,804	500
Donated facilities	8,924	14,980
Total	45,884	29,865

Allocation of overheads

Activity	2020		2019	
	% Staff Time	£	% Staff Time	£
Charitable	76.8	33,408	81.7	22,381
Charitable (DFID project)		1,817		2,000
Fundraising	2.6	1,184	6.7	1,980
Trading	20.7	9,475	11.7	3,503
Total overheads cost		45,884		29,865

Allocation of staff time in 2020 has changed since 2019 because a grant from the Scottish Council for Voluntary Organisations (SCVO) enabled us to employ staff specifically to manage our e-bay sales and because we have prioritised our operational activity collecting and refurbishing computers during the pandemic to be able to continue to send these to our partners in Malawi for distribution to schools and to continue to generate funds through the sale of donated computers on eBay.

Accounts: Notes to the Accounts (13)

10. Analysis of funds held in USD accounts

Donations made in USD are held in a USD account until transferred to our partners in Malawi. This minimises transaction costs. Whilst funds are held as USD, the theoretical exchange rate gain / loss is reported using the [QANDA exchange rates](#) at the time of each transaction and at the close of the financial year. When it is necessary to transfer USD to GBP (as was the case when Ebury closed our account) this is recognised as a cost in the Statement of Financial Activities and apportioned across our activities as an overhead. The loss / gain is calculated over the duration the funds were held in USD. Exchange rate losses were recognised in the SOFA at the time of the transfer, although the transfer was made in USD and then transferred to Malawi as USD immediately the funds were available so that the balance in our Transferwise account was £0 at the end of the year.

	2020		2019	
	\$	£	\$	£
Ebury				
Balance at start of year	17,031	12,917	0	0
Additions	41,815	32,643	24,270	18,857
Payments	58,785	44,593	7,218	5,743
Fees	61	47	20	16
Exchange rate gain / loss		920		181
Balance at end of year	0	0	17,031	12,917
Transferwise				
	\$	£	\$	£
Balance at start of year	0	0	0	0
Additions	11,285	8,439	0	0
Payments	11,281	8,436	0	0
Fees	4	3	0	0
Balance at end of year	0	0	0	0

11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

Staff costs

	This year	Prior year (2019)
	£	£
Salaries and wages	96,846	72,073
Social security costs	4,637	2,299
Pension costs (employer contributions)	3,809	2,508
Other employee benefits	0	0
Total staff costs	105,292	76,880

No employees received employee benefits (including employer pension costs) for the reporting period of more than £60,000.

Accounts: Notes to the Accounts (14)

Key management personnel costs (excluding trustee costs)

	This year	Prior year (2019)
	£	£
Total amount paid to key management personnel including pension	41,051	37,861

Staff numbers

	This year	Prior year (2019)
	Number	Number
Average head count in the year (FTE)	4	4
Full-time staff	4	2
Part-time staff	0	2
FTE at the start of the financial year	3	2.3
FTE at the end of the financial year	4	3

Apportionment of staff time and associated staff costs to activities of the charity

	This year	Prior year (2019)
	% time	% time
Charitable	76.8	81.6
Fundraising	2.6	6.6
Trading	20.7	11.7

Allocation of staff time this year to specific activities is based on actual hours worked and has not included any time spent on furlough. The decision was made to prioritise the return to work of those members of staff responsible for the day-to-day operations in our workshop to supervise volunteers and maintain a good throughput of refurbished computers and to support our income through sales of donated equipment. Salary costs for the member of staff responsible for e-bay sales have also been partly covered by a grant from the Scottish Council for Voluntary Organisations (SCVO). This has resulted in a relative increase in the proportion of time spent on trading activities (which include the sale of donated goods). The apportionment of staff costs to specific activities or projects includes associated social security and pension costs.

The Coronavirus Job Retention Scheme grant covered staff costs of £47,020 in total in 2020.

The Turing Trust benefits from the Employment Allowance which allows us to reduce our National Insurance Liability by £4000 per annum.

Trustee expenses

Two trustees were paid a total of £510 in expenses for attending trustee meetings. Trustees receive no remuneration or other benefits from the charity other than expenses.

Accounts: Notes to the Accounts (15)

12. Tangible fixed assets

Cost (for purchases) or valuation (for donated goods)						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	IT equipment	Total
	£	£	£	£	£	£
At the beginning of the year	-	1,740	-	4,945	1,035	7,720
Additions	-	-	-	938	-	938
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
At end of the year	-	-	-	5,883	1,035	6,918
Depreciation and impairments						
Basis*	Not applicable	SL	Not applicable	SL	SL	
Rate**	Not applicable	5 years	Not applicable	5 years	3 years	
At beginning of the year	-	1,160	-	440	2,000	3,600
Disposals	-	1,257	-	72	35	1,364
Depreciation	-	483	-	1,118	1,000	2,601
Impairment	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
At end of the year	-	2,900	-	1,630	3,035	7,565
Net book value						
Net book value at beginning of the year	-	1,740	-	4,945	1,035	7,720
Net book value at end of the year	-	-	-	4,693	-	4,693

13. Intangible assets

The Turing Trust has registered the mark Turing (Trade Mark No: UK00003348952) in respect of the repair of computers for charitable purposes. This is not included in the balance sheet as it is not possible to determine a fair value for this asset.

Accounts: Notes to the Accounts (16)

14. Analysis of cash and cash equivalents

	This year	Prior year (2019)
	£	£
Cash at bank and in hand (GBP)	83,494	52,266
Cash at bank and in hand (USD)	0	12,917
Notice deposits (less than 3 months)	89,499	136,294
Total cash and cash equivalents	172,993	201,477

Cash held in 2019 included £54,600 remaining of the loan from Scottish Edge. At year end, The Turing Trust did not hold any funds in USD.

The notice deposits are 90-day notice accounts held with Triodos Bank (registered in UK) and Moneycorp Bank (registered in Gibraltar). All of the amounts held on interest bearing deposit are available to spend on charitable activities.

Cryptocurrency donations are not included in the income statement until converted into GBP and transferred to our current account.

Holdings in Coinbase at year end (GBP equivalent at rate of exchange at year end)

	This year	Prior year (2019)
	£	£
Coinbase holdings	128	18

15. Stocks

Stock includes items purchased for distribution to beneficiaries that have not yet been shipped.

	2020		2019	
	Stock	Donated goods	Stock	Donated goods
	£	£	£	£
Opening	0	35,701	0	42,935
Added in period	2,792	51,387	0	33,133
Expensed in period	2,342	70,093	0	40,367
Closing	450	16,995	0	35,701

Accounts: Notes to the Accounts (17)

16. Debtors and prepayments

Analysis of debtors

	This year	Prior year (2019)
	£	£
Trade debtors	44,726	28,997
Prepayments and accrued income	2,460	2,500
Other debtors	0	0
Total	47,186	31,497

The Turing Trust does not have any debtors falling due after one year.

17. Creditors and accruals

	This year	Prior year (2019)
	£	£
Trade creditors	2,030	55,079
Accruals and deferred income	120	271
Other creditors	0	0
Total	2,150	55,350

The Turing Trust does not have any creditors falling due after one year.

18. Contingent assets and liabilities

The Turing Trust does not have any recognisable contingent liabilities.

The Turing Trust is in receipt of grants where subsequent payments are contingent on the approval of progress reports. These are detailed below:

Description of grant	Estimate of financial effect in following year	
	This year	Prior year (2019)
	£	£
Scottish Government International Development Small Grant	17,060	14,430
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	17,627	35,782
Baillie Gifford Multiyear Award A554609 (2020-2022)	5,000	0
Total	39,687	50,212

These projects are all well on track and we do not anticipate any issues relating to the timing or settlement of these grants.

19. Funds held by the charity

The charity does not hold any endowment funds.

Accounts: Notes to the Accounts (18)

Details of material funds held and movements during the CURRENT reporting period

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Restricted							
Scottish Government International Development Small Grant	R	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	8,210	14,430	5,238	(13,097)	4,305
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	R	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. To support a project supporting Malawian girls with IT skills.	0	35,782	34,470	0	1,312
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	76,470	32,874	20,212	0	89,132
Coronavirus Job Retention Scheme	R	Salary costs of staff who have been furloughed during the pandemic	0	47,020	47,020	0	0
Scottish Council for Voluntary Organisations (SCVO)	R	To support part salary costs of our sales manager	0	11,170	8,498	0	2,672
Scottish Edge	R	Support for Malawi project including salary costs, hardware for computer refurbishment, shipping and a sales manager.	13,386	0	10,725	0	2,661
Malawi project (including all restricted funds <£10,000)	R	To cover costs of our projects in Malawi including general support wherever required and setting up of computer labs.	6,870	8,323	6,870	0	8,323
Baillie Gifford Multi Year Award	R	To contribute towards salary costs for one staff member to develop and implement a training programme.	0	5,000	0	0	5,000
Rockstart COVID 19	R	Staff costs to develop IT training programme	0	7,000	0	0	7,000
Computer refurbishment	R	Computer refurbishment	1,069	1,070	2,139	0	0
Restricted subtotal	R		106,005	162,669	135,144	(13,097)	120,433
Unrestricted	U		115,039	251,845	260,238	13,097	119,743
Total Funds			221,044	414,514	395,382	0	240,176

Accounts: Notes to the Accounts (19)

Details of material funds held and movements during the PREVIOUS reporting period

*Key: R - restricted income funds, U - unrestricted income funds

Fund names	Type of Fund (R or U*)	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Malawi project (Scottish Government 2016-19)	R	Installation of computers in schools in Malawi and pilot of SolarBerry	0	0	5,850	5,850	0
Malawi project (Scottish Government 2019-22)	R	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	0	28,510	20,300	0	8,210
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects by not funded by other restricted grants.	49,599	37,582	10,711	0	76,470
Malawi project (including all restricted funds <£10,000)	R	To cover costs of our projects in Malawi including general support wherever required, setting up of computer laboratories and the provision of solar lights to our SolarBerry community.	0	17,505	10,635	0	6,870
Scottish Edge	R	Support for Malawi project including salary costs, hardware for computer refurbishment, shipping and a sales manager.	901	40,000	27,515	0	13,386
Computer refurbishment	R	Computer refurbishment	0	1,069	0	0	1,069
Baillie Gifford Community Award	R	Towards rent cost	0	2,000	2,000	0	0
Ghana project	R	To cover costs of maintenance of computer labs installed in Ghana and student sponsorship	0	1,096	2,646	1,550	0
Restricted subtotal	R		50,500	127,762	79,657	7,400	106,005
Unrestricted	U		104,546	114,615	96,722	(7,400)	115,039
Total funds			155,046	242,377	176,379	0	221,044

Accounts: Notes to the Accounts (20)

20. Transfers between funds

		Reason for Transfer	Amount £
This year	From restricted to unrestricted funds	To accommodate an internal transfer from GBP to MWK as unrestricted funds that are generated in Malawi were spent directly in MWK. This is done as the most efficient means to meet our expenditure whilst minimising foreign exchange fees. In 2020 this sum was spent in Malawi in MWK for the restricted funds of the Scottish Government grant; therefore, as these funds are otherwise unrestricted income, but have been spent on a restricted expense this internal transfer restores the balance between our restricted and unrestricted funds.	13,097
	From unrestricted to restricted funds		0
Previous year	From restricted to unrestricted funds		0
	From unrestricted to restricted funds	To support final phase of project funded by Scottish Government International Development Small Grant (2016-19)	5,850
		To supplement restricted funds for costs of Ghana project	1,550
		Total transferred from unrestricted to restricted funds in period	7,401

21. Events after the end of the reporting period

The Turing Trust applied to the Energy Savings Trust for a grant (£10,000) and an interest free loan (£69,934.07) to cover the energy efficiency costs of the office building. We heard after the end of the reporting period that our application had been successful and the grant and loan were paid into our cash account at the end of January 2021. The loan is repayable at the rate of £728 per month over 8 years.

Contact Details

Charity Name: The Turing Trust

Registered Charity Number in Scotland: SC046150

Registered Charity Number in England and Wales: 1156687

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CYD team, Mzuzu, Malawi

From left to right: Geoffrey Maguda, Doreen Luhanga, Vigilant Vijimbo, Chifundo Chidumu, James Gondwe

Cover photos:

Front: Nkhata Bay Boys Secondary School, Malawi

Back: Mganga Community Day Secondary School, Malawi

