

DIGILOCAL CIO

England & Wales · Charity number 1185746

Details

Status Registered

Legal form CIO

Registered 2019-10-10

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

Contact

Address The Engine Shed
Approach Road
Temple Meads
Bristol
BS1 6QH

Phone 07739705578

Email info@digilocal.org.uk

Website <https://digilocal.org.uk/>

Activities

Objects: THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT, TO ADVANCE THE EDUCATION OF YOUNG PEOPLE IN THE UK FROM GROUPS THAT ARE UNDER-REPRESENTED WITHIN THE TECHNOLOGY INDUSTRY, IN PARTICULAR BUT NOT EXCLUSIVELY BY SUPPORTING FREE TECHNOLOGY CLUBS.

Activities: DigiLocal believes that while talent is everywhere, opportunity is not. Our purpose is to give underrepresented young people the opportunity to discover and develop their digital talents. We work through community partners to provide clubs in community venues. We support industry volunteers to mentor the young people in developing their problem solving skills and build resilience.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£54,685	£64,431	-	-
2024-03-31	£46,507	£59,999	-	-
2023-03-31	£11,665	£74,826	-	-
2022-03-31	£84,166	£42,896	-	-
2021-03-31	£74,643	£23,160	-	-

Trustees

Name	Role	Appointed
Michael Bartley	Chair	2019-10-19
Abdullahi Farah		2019-10-19
Akash Sachdeva		2022-07-01
Ali Hassan		2019-10-19
Bakoto Jobe		2019-10-19
Craig Oram		2019-10-19
Heather Macdonald		2019-10-19
Illyana Mullins		2024-09-25

Accounts

DigiLocal

Annual Report 2024-2025



MAKING OUR DIGITAL FUTURE

DigiLocal CIO

Trustee's Annual Report

Objectives and activities

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, but not exclusively by supporting free technology clubs.

DigiLocal believes that while talent is everywhere, opportunity is not. Our purpose is to give underrepresented young people the opportunity to discover and develop their digital talents. We work through community partners to provide clubs in community venues. We support industry volunteers to mentor the young people in developing their problem-solving skills and build resilience.

Achievements and Performance

DigiLocal recorded a number of significant achievements in the period 2024-2025 covered by this Report. The charity also withstood a major funding drought arising from personnel issues, discussed in the note at the end of this section.

Given our focus on marginalised young people, we are particularly proud of our achievements towards increasing diversity within both young people and volunteers participating in club sessions. Where people were comfortable to describe their gender, 40% of young people and nearly 30% of volunteers identified as female (against an industry average of roughly 26%).

DigiLocal was also selected as the Local Lead for the NASA Space Apps Challenge again in 2024. This was hosted at Made Tech Ltd and saw teams of young people from our clubs competing alongside University students and industry professionals.

An example of feedback from parents was '*...thank you for your input into Inayah's development and we feel this has been a good experience for her.*'

DigiLocal has maintained our high performance and standards. We supported 13 weekly in-person clubs across 12 venues in the Bristol region. We additionally supported 6 online weekly club sessions available to young people outside the Bristol geography.

With 131 registered young people across both in-person and online, this represents roughly 6,250 hours of support for young people. While some young people may have left a club, almost all our clubs have a waiting list so the average numbers over the period are very stable.

Nearly 80% of our young people had attended DigiLocal clubs in 2022-2023, demonstrating our commitment to long term support and our performance against that ambition.

The charity continues to enjoy substantial support from individual volunteers from the regional technology community. Over 50 volunteers give 1 hour each week to support an in-person or online club session.

Extraordinary General Meetings

Early in 2024, the CEO was diagnosed with a Bicuspid Aortic Valve and associated Ascending Aorta repair requiring major surgery. Trustees were made aware of the situation as soon as the CEO found out, and an Extraordinary General Meeting was held on 24 Aug 2024 when a date had been confirmed for surgery. Over the surgery period and subsequent recovery, Trustees were appointed to manage Finance, Systems, and Clubs. This was in addition to their usual roles.

The grant writing activities of the charity were reduced in the lead up to surgery. The CEO was then on sick leave for 3 months and returned to work in a reduced capacity in early 2025. This exacerbated the financial situation from 2023-2024.

An Emergency General Meeting was called on 21 May 2025 to review the year-end accounts and forward plan for the charity. Subsequent meetings were scheduled every 6 weeks to monitor progress and ensure the charity was a going concern. The decision was made on 5 November 2025 that sufficient funds had been secured, with additional applications in the pipeline, that DigiLocal was a fundable charity going forward.

The CEO returned to work on a part-time salary and came off payroll in Feb 2025. The remaining staff were made redundant in May 2025. One staff member offered to continue working in a part-time volunteer role to support club coordination.

While the charity has benefited previously from individual giving by parents, this was increased over the first half of 2025 to the point that core operating costs (excluding salaries) were largely covered by donations. The charity also undertook its first major fundraising campaign in September 2025, the London to Brighton Cycle Ride. This raised nearly £1,000 towards core costs. The charity has subsequently been successful in applications to The Nisbet Trust, Grand Bridges, and UK Youth Fund. This income and the mitigating actions regarding staffing noted above, enabled the Trustees to determine that the charity was in their opinion a going concern for 2025-2026.



Financial Review

From: 1 Apr 2024 To: 31 March 2025

Financial Position

The charity has had a very difficult fund raising period. The period saw a significant drop in income and used much of its cash balance to cover costs. These were largely Restricted Funds.

Pages 10 and 11, show the Profit and Loss Account for the year and the Balance sheet as at 31 March 2025.

Salaries and wages

The main outgoing commitment is staff salaries.

The FTE staffing remained constant at 2.0 for April-2024 through to Sept-2024. In Oct 2024 an additional part-time worker was recruited for the remaining period Mar-2025.

The CEO was on a FTE salary of £25,000. The CEO came off payroll in Feb 2025. There are no additional remuneration or benefits paid. The part-time salary falls under the minimum threshold for Statutory Pension contributions.

Reserves

At the end of the period, £5,702 was held in Unrestricted funds (2024: £15,214).

Free reserves available to the charity are £2,452 (2024: £8,714). This is less than the Reserves Policy as set out further below, which requires the charity to hold unrestricted free reserves of 6 months operating costs. To address this future grant applications will include more emphasis on unrestricted / core cost funds. Further details are provided on page 3.

Reserve Policy

Trustee's intention that in the event of significant disruption to the operating environment, the charity should be able to react and attempt to secure emergency funding to continue supporting our beneficiaries. In the worst case scenario, there should be sufficient funds to ensure a legal and orderly winding up process.

Trustees have set 6 month Unrestricted funds (to be reviewed not less than annually) based on average monthly cash expenditure on core overhead costs and excluding Restricted commitments.

In summary, the Reserves Policy will be to seek to hold sufficient Unreserved Funds to cover;

- minimum operating expenses for up to 6 months,
- wind up the Charity in a legal and orderly manner

The average monthly costs for the charity were £5,000 representing a 6 month cash flow of £30,000.

While the current monthly costs have been dramatically reduced following the funding income reduction, it is the consideration of the Trustees that DigiLocal should be able to employ staff to discharge its charitable purpose. Building the Reserves back to a point that staff can be employed is core to the charity's medium term survivability. Grant applications submitted since Apr'25 have focused on unrestricted core funds that will achieve this requirement.

No material commitments have been made from Unrestricted Funds.

The charity will continue to raise unrestricted funds from donations, gifts, and charitable activities. These will be used to maintain the level of Reserves in accordance with the Policy. The current state of Reserves is reported to Trustees monthly.

Restricted Funds

£1,652 (2024: £1,886) was held in Restricted Funds. These funds are not available for Reserves.

Fixed Assets

The charity holds 40 laptops as tangible fixed assets with a book value of £13,000 and these will be depreciated on a straight line over 4 years.

There are no other fixed assets owned by the charity.

Going Concern

The trustees have considered the going concern status of the charity and conclude that there are no material uncertainties affecting the ability of the charity to continue as a going concern. The only risk that has been identified in this area will be the ongoing identification of funds. Further details are provided on page 3.

Sources of Funds

Major charitable donors

Major donations (>£5,000) have been received from the National Lottery Community Fund, UK Youth Fund and Nisbet Trust.

Corporate Donors

No major donation has been received from companies during the period.

All corporate donors are included on our 'thank you' page of DigiLocal supporters, but not in any heightened priority or prominence.

No donor has received any material benefit from their donation.

Individual Donors

DigiLocal has been supported by 11 individuals. These are a mix of one-off donations and regular giving, and are made towards general activities and restricted funds. In addition, a donation was received through Benevity representing several individuals but we do not have their details. Gift Aid was collected by Benevity as appropriate.

An unsolicited legacy donation of £10,000 in Unrestricted funds was received from the Petrina Booth estate.

We invite individual donors to complete a Gift Aid declaration where appropriate.

Structure, governance and management

DigiLocal is a Charitable Incorporated Organisation (CIO) registered the 10 October 2019 and governed by constitution filed with the Charity Commission.

There are 8 voluntary Trustees who have strategic governance over the Charity. One trustee has particular responsibility for financial matters, and one trustee has particular responsibility for safeguarding and policies.

The charity is managed day-to-day by the CEO. Trustees are kept apprised of key updates through a weekly email. Each week these address one of four strategic topics for the charity; 1) financial situation, 2) governance, 3) funding & grant applications, and 4) new initiatives or partnerships being considered.

Additional emails and phone calls are held ad hoc as needed.

New charity Trustees were initially approached through the professional network of existing Trustees and Senior Staff. Specific background and expertise were sought, along with broad alignment with DigiLocal's charitable purpose. Informal discussions were held by email and two online meetings with existing Trustees. Following those interactions, a formal motion was placed at the AGM and voted on by all the Trustees (Trustees not present responded by email).

Reference and administrative details

Charity name	DigiLocal CIO
Other name the charity uses	N / A
Registered charity number	1185746
Charity's principal address	Engine Shed, Bristol, BS1 6QH, UK

Names of the charity trustees who manage the charity

	Trustee Name	Office	Date Appointed / Resigned
1	Michael Bartley	Chair	
2	Heather Macdonald Tait		
3	Ali Hassan		
4	Craig Oram	Treasurer	
5	Abdullahi Farah		
6	Bakoto Jobe		
7	Akash Sachdeva		
8	Illyana Mullins		Appointed 25 September 2024
9	Angela Loveridge		Resigned 5 August 2024
10	Nicholas Flaherty		Resigned 18 March 2025

Name of chief executive or names of senior staff members

CEO: Dr John Bradford

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England & Wales/Scotland/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Declarations

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees:

Signatures	<i>Michael Bartley</i>	
Full Names	Michael Bartley	Craig Oram
Date	29 January 2026	29 January 2026

Independent Examiner's Report Year ended 31 March 2025

Independent examiner's report to the trustees of Digilocal CIO

I report to the trustees on my examination of the accounts of Digilocal CIO (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity'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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Joshua Kingston

Joshua Kingston BSc FCA

Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 29 January 2026
.....

DIGILOCAL CIO**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	2	12,714	40,640	53,354	45,704
Charitable activities		665	-	665	-
Interest income		666	-	666	803
Total income		<u>14,045</u>	<u>40,640</u>	<u>54,685</u>	<u>46,507</u>
Expenditure on:					
Raising funds	3	24	5	29	1,236
Charitable activities	4	23,533	40,869	64,402	58,763
Total expenditure		<u>23,557</u>	<u>40,874</u>	<u>64,431</u>	<u>59,999</u>
Net income/(expenditure) and net movement funds	6	(9,512)	(234)	(9,746)	(13,492)
Total funds at start of year	13	15,214	1,886	17,100	30,592
Total funds at end of year	13	<u>5,702</u>	<u>1,652</u>	<u>7,354</u>	<u>17,100</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

Prior year fund comparatives for 2024 are included in note 12.

The notes on pages 12 to 20 form part of these financial statements

DIGILOCAL CIO
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	3,250	6,500
		<u>3,250</u>	<u>6,500</u>
Current assets			
Debtors	10	252	473
Cash at bank and in hand		8,070	14,785
		<u>8,322</u>	<u>15,258</u>
Liabilities			
Creditors : amounts falling due within one year	11	(4,218)	(4,658)
Net current assets		<u>4,104</u>	<u>10,600</u>
Net assets		<u>7,354</u>	<u>17,100</u>
FUNDS			
Unrestricted funds	14	5,702	15,214
Restricted funds	14	1,652	1,886
Total funds		<u>7,354</u>	<u>17,100</u>

These financial statements were approved by the Trustees on 29 January 2026.....and are signed on their behalf by:



Craig Oram
Trustee

The notes on pages 12 to 20 form part of these financial statements

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. The only risk that has been identified in this area will be the ongoing identification of funds. With unrestricted funds being below the 6 month reserve policy this continues to be high on the Trustees agenda and reported monthly by the CEO. See Trustees' Annual Report for further information.

The Trustees confirm they have complied with their duty to have regard to the public benefit guidance published by the Charity Commission (in accordance with the Charities Act 2011) and referred to it when reviewing the Charity's aims and objectives, and planning activities.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions and other costs which include the costs of running and participating in fundraising events and collections.

Charitable Activities

Grants awarded are allocated to charitable activities.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised.

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Computer equipment on a straight line basis over 4 years

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 13 of the financial statements.

DIGILOCAL CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations and grants	2,714	40,640	43,354
Legacies	10,000	-	10,000
	<u>12,714</u>	<u>40,640</u>	<u>53,354</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and grants	30,451	15,253	45,704
	<u>30,451</u>	<u>15,253</u>	<u>45,704</u>

3 Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fees	24	5	29
	<u>24</u>	<u>5</u>	<u>29</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising	1,200	-	1,200
Fees	31	5	36
	<u>1,231</u>	<u>5</u>	<u>1,236</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

4 Expenditure on: Charitable activities

	Direct costs £	Support costs (Note 5) £	Total Funds 2025 £
Charitable activity expenditure	21	64,381	64,402
	<u>21</u>	<u>64,381</u>	<u>64,402</u>

Prior year comparative

	Direct costs £	Support costs (Note 5) £	Total Funds 2024 £
Charitable activity expenditure	10	58,753	58,763
	<u>10</u>	<u>58,753</u>	<u>58,763</u>

5 Support costs

	Total Funds 2025 £	Total Funds 2024 £
Advertising and marketing	368	-
General expenses	-	52
Insurance	96	293
Rent	4,182	5,005
Repairs and maintenance	96	91
Staff costs (Note 7)	52,878	47,078
Telephone and internet	1,296	1,226
Subscriptions	95	85
Bank charges and interest	60	58
Travel expenses	-	8
Depreciation expense	3,250	3,250
Governance costs		
Accountancy costs	420	307
Independent examination fees	1,640	1,300
	<u>64,381</u>	<u>58,753</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

6 Net income/(expenditure) for the year

This is stated after charging:

	2025 £	2024 £
Independent Examiner's fees	1,640	1,300
Depreciation	3,250	3,250

No Trustees have waived or have been reimbursed for their out of pocket travel expenses (2024: Nil). No Trustee received any remuneration during this and previous year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2025 £	2024 £
Wages & salaries	48,768	42,979
Social security costs	3,657	3,630
Pension contributions	453	469
	<u>52,878</u>	<u>47,078</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2 (2024: 2), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer's national insurance and employer's pension contributions were £20,578 (2024: £23,497).

8 Taxation

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

9 Tangible fixed assets

	Computer equipment £	Total £
Cost or valuation		
At 1 April 2024	13,000	13,000
At 31 March 2025	<u>13,000</u>	<u>13,000</u>
Depreciation		
At 1 April 2024	6,500	6,500
Charge for the year	3,250	3,250
At 31 March 2025	<u>9,750</u>	<u>9,750</u>
Net book value		
At 31 March 2025	<u>3,250</u>	<u>3,250</u>
At 31 March 2024	<u>6,500</u>	<u>6,500</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

10 Debtors

	2025 £	2024 £
Due in less than one year:		
VAT	252	473
	<u>252</u>	<u>473</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	171	127
Other creditors	544	399
Tax and NIC Payable	1,963	2,832
Accruals and deferred income	1,540	1,300
	<u>4,218</u>	<u>4,658</u>

12 Comparative movement in funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:			
Donations and legacies	30,451	15,253	45,704
Interest income	803	-	803
Total income	<u>31,254</u>	<u>15,253</u>	<u>46,507</u>
Expenditure on:			
Raising funds	1,231	5	1,236
Charitable activities	27,107	31,656	58,763
Total expenditure	<u>28,338</u>	<u>31,661</u>	<u>59,999</u>
Net income / (expenditure)	2,916	(16,408)	(13,492)
Transfers between funds	-	-	-
Net movement in funds	2,916	(16,408)	(13,492)
Total funds at start of year	12,298	18,294	30,592
Total funds at end of year	<u>15,214</u>	<u>1,886</u>	<u>17,100</u>

DIGILOCAL CIO**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****13 Movement in funds****For the year ended 31 March 2025**

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 Mar 2025 £
Restricted funds					
Digital Exclusion	-	240	(240)	-	-
Club Support	1,652	40,400	(40,400)	-	1,652
Patchway Community	234	-	(234)	-	-
	<u>1,886</u>	<u>40,640</u>	<u>(40,874)</u>	<u>-</u>	<u>1,652</u>
Unrestricted funds					
General funds	15,214	14,045	(23,557)	-	5,702
	<u>15,214</u>	<u>14,045</u>	<u>(23,557)</u>	<u>-</u>	<u>5,702</u>
Total funds	<u>17,100</u>	<u>54,685</u>	<u>(64,431)</u>	<u>-</u>	<u>7,354</u>

For the year ended 31 March 2024**Restated**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Restricted funds					
Digital Exclusion	6,859	253	(7,112)	-	-
Club Support	10,816	15,000	(24,164)	-	1,652
Patchway Community	619	-	(385)	-	234
	<u>18,294</u>	<u>15,253</u>	<u>(31,661)</u>	<u>-</u>	<u>1,886</u>
Unrestricted funds					
Business For Good	-	8	(8)	-	-
General funds	12,298	31,246	(28,330)	-	15,214
	<u>12,298</u>	<u>31,254</u>	<u>(28,338)</u>	<u>-</u>	<u>15,214</u>
Total funds	<u>30,592</u>	<u>46,507</u>	<u>(59,999)</u>	<u>-</u>	<u>17,100</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

13 Movement in funds (continued)

Designated fund descriptions

BFG (Business for Good) - this related to a programme the Trustees undertook which was funded out of unrestricted general funds.

Restricted Funds descriptions

Digital Exclusion - launched in response to the COVID-19 pandemic and following approaches by community partners, we established our Digital Exclusion fund. The purpose of this fund is threefold;

1) cover direct expenses associated with laptop repurposing e.g. collection & distribution of laptops, and replacement parts;

2) cover direct expenses associated with providing data access, this is via a contract with a Bristol firm (Square One Networks) that provide a 12 month priced contract, on a rolling monthly renewal for unlimited data, and WiFi dongle;

3) overhead costs of managing those activities e.g. staff salaries. This fund included a specific award from Quartet Community Foundation (A559801) and donations from corporates and individuals.

Club Support - funds received to help fund computer clubs.

Patchway Community - a grant award from South Gloucestershire County Council to support a club at the Patchway Community Centre. The original award in 2019 was made to cover 12 months of venue hire, but was not fully spent due to COVID-19 lockdown. An extension was agreed with South Gloucestershire County Council until 31 March 2022. A new Patchway fund was secured in 2022 that will run until used up.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

14 Analysis of net assets between funds

	Fixed assets	Cash at bank	Other net assets/ (liabilities)	Total
As at 31 March 2025	£	£	£	£
Restricted funds	-	1,652	-	1,652
Unrestricted funds	3,250	6,418	(3,966)	5,702
	<u>3,250</u>	<u>8,070</u>	<u>(3,966)</u>	<u>7,354</u>

	Fixed assets	Cash at bank	Other net assets/ (liabilities)	Total
As at 31 March 2024	£	£	£	£
Restricted funds	-	1,886	-	1,886
Unrestricted funds	6,500	12,899	(4,185)	15,214
	<u>6,500</u>	<u>14,785</u>	<u>(4,185)</u>	<u>17,100</u>

15 Related party transactions

There are no other transactions with trustees or other related parties other than those disclosed as required by the Statement of Recommended Practice (SORP) elsewhere in the financial statements.

Accounts

DigiLocal

Annual Report 2023-2024

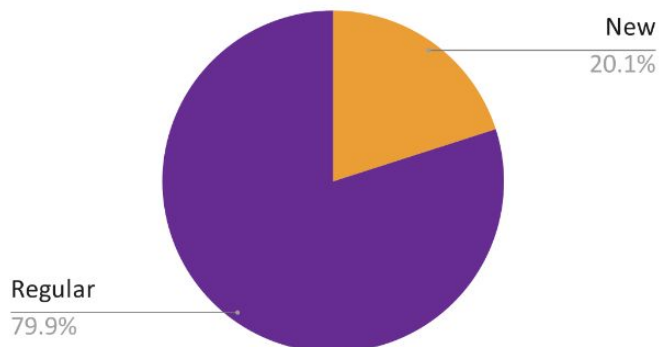


MAKING OUR DIGITAL FUTURE

Who attended DigiLocal in 2023-2024

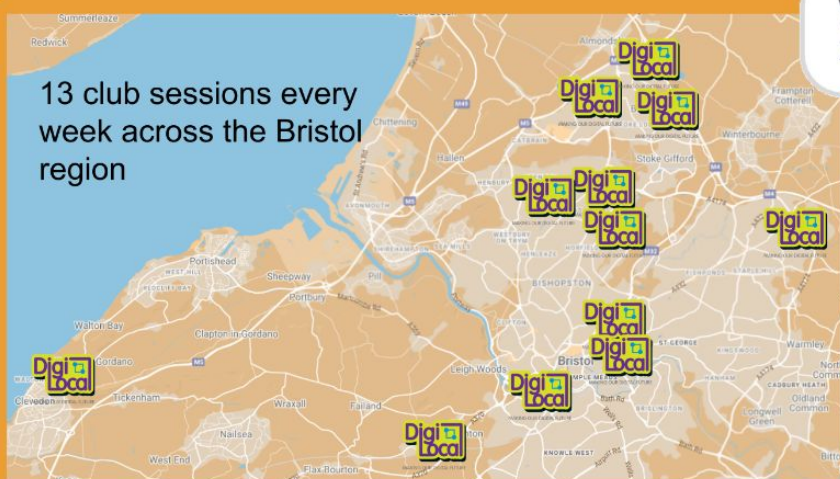


DigiLocal club attendees (n=379)



Where did clubs run in 2023-2024?

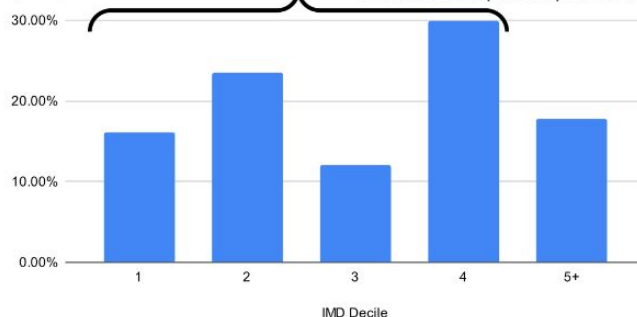
13 club sessions every week across the Bristol region



What kinds of household background did our young people come from?



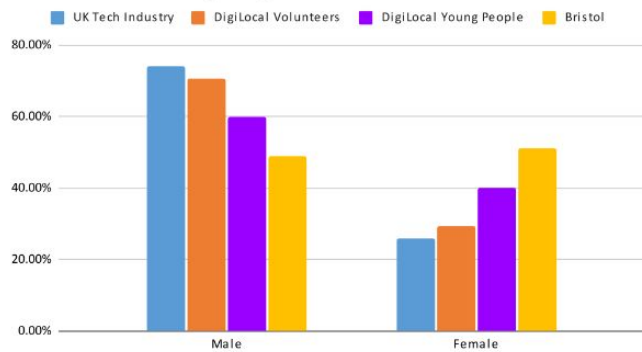
Young people by home postcode (n=174) 82% of young people are from 50% most deprived postcodes



How does DigiLocal compare to the tech industry, and Bristol?



What best describes your gender?



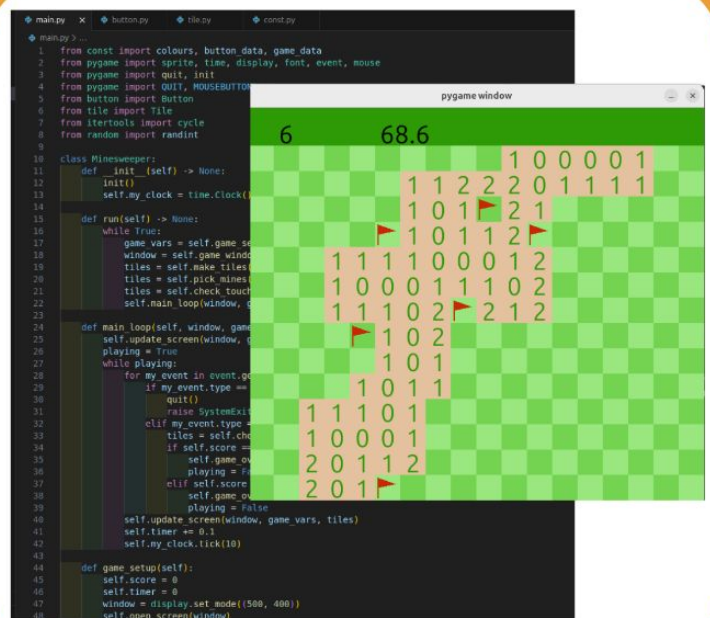
...thank you for your input into Inayah's development and we feel that it has been a good experience for her.

Ben is loving the sessions and wanted to thank you for running them. I really feel your inspiring a young brain

What do parents say?



Example project designed and written by a young person, complete with guide for others



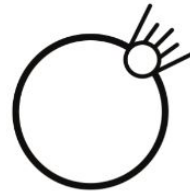
DigiLocal is not affiliated with Scratch or Python;

- 1) Scratch is developed by the Lifelong Kindergarten Group at the MIT Media Lab
- 2) Python is a trademark of the Python Software Foundation ("PSF")

What else do DigiLocal young people get up to?



DigiLocal is the Local Lead for 2024!



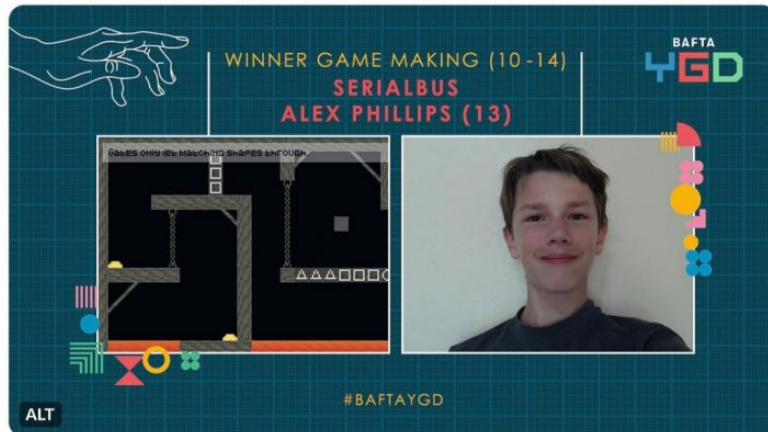
NASA
SPACE APPS

♥ BRISTOL



- 57,900+ participants
- 52 countries
- 5,500+ projects

A young person was Bristol's Global Nominee, beating several industry teams!



Alex won the Game Maker
BAFTA Young Games
Designer



Astro Pi - Mission Zero is always a popular activity!



26,754 Young people participated in 2022/23

27 Countries participated across Wurope and Canada in 2022/23

42% Female representation across the Astro Pi Challenge 2022/23

Astro Pi Challenge is a partnership between EASA and the Raspberry Pi Foundation



Digi Local



MAKING OUR DIGITAL FUTURE



MAKING OUR DIGITAL FUTURE

DigiLocal CIO

Trustee's Annual Report

From: 1 Apr 2023 To: 31 March 2024

Reg Charity: 1185746

Company number: CE019153

Objectives and activities

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, but not exclusively by supporting free technology clubs.

DigiLocal believes that while talent is everywhere, opportunity is not. Our purpose is to give underrepresented young people the opportunity to discover and develop their digital talents. We work through community partners to provide clubs in community venues. We support industry volunteers to mentor the young people in developing their problem-solving skills and build resilience.

Achievements and Performance

DigiLocal recorded a number of significant achievements in the period 2023-2024 covered by this Report.

Given our focus on marginalised young people, we are particularly proud of our achievements towards increasing diversity within both young people and volunteers participating in club sessions. Where people were comfortable to describe their gender, 40% of young people and nearly 30% of volunteers identified as female (against an industry average of roughly 26%). We also recorded over 80% of young people attending from a postcode in the lower 50% socioeconomic backgrounds by the Indices of Multiple Deprivation, and 16% of young people attended from postcodes in the lowest 10%.

DigiLocal was also selected as the Local Lead for the NASA Space Apps Challenge again in 2023. This was hosted at the University of the West of England and saw teams of young people from our clubs competing alongside University students and industry professionals.

An example of feedback from parents was '*...thank you for your input into Inayah's development and we feel this has been a good experience for her.*'

DigiLocal has maintained our high performance and standards. We supported 13 weekly in-person clubs across 12 venues in the Bristol region. We additionally supported 6 online weekly club sessions available to young people outside the Bristol geography.

This represents roughly 650 hours of support in-person, and 250 hours online. This represents a nearly 50% increase over the previous period.

Nearly 80% of our young people had attended DigiLocal clubs in 2022-2023, demonstrating our commitment to long term support and our performance against that ambition.

Financial Review

Financial Position

The charity has seen a significant increase in unrestricted fund donations compared to the prior year, particularly from grant awards. Alongside this cost has been managed and modest reductions have been made where appropriate and do not hinder the public benefit. Overall, the financial activity remains in a net expenditure position with a deficit of £13,492, but this is much reduced compared to the prior year (2023: deficit of £63,161).

Pages 9 and 10, show the Profit and Loss Account for the year and the Balance sheet as at 31 March 2024.

Salaries and wages

The main outgoing commitment is staff salaries.

The FTE staffing remained constant, but one part-time worker left and the other moved to full-time to cover the workload.

The CEO is on a FTE salary of £25,000. There are no additional remunerations or benefits paid. The part-time salary falls under the minimum threshold for Statutory Pension contributions.

Reserves

At the end of the period, £15,214 was held in Unrestricted funds (2023: £12,298).

Free reserves available to the charity are £8,714 (2023: £2,548). This is less than the Reserves Policy as set out further below, which requires the charity to hold unrestricted free reserves of £30,000. To address this future grant applications will include more emphasis on unrestricted / core cost funds.

Reserve Policy

Trustee's intention that in the event of significant disruption to the operating environment, the charity should be able to react and attempt to secure emergency funding to continue supporting

our beneficiaries. In the worst case scenario, there should be sufficient funds to ensure a legal and orderly winding up process.

Trustees have set 6 month Unrestricted funds (to be reviewed not less than annually) based on average monthly cash expenditure on core overhead costs and excluding Restricted commitments.

In summary, the Reserves Policy will be to seek to hold sufficient Unreserved Funds to cover;

- minimum operating expenses for up to 6 months,
- wind up the Charity in a legal and orderly manner

The average monthly costs for the charity were £5,000 representing a 6 month cash flow of £30,000.

No material commitments have been made from Unrestricted Funds.

The charity will continue to raise unrestricted funds from donations, gifts, and charitable activities. These will be used to maintain the level of Reserves in accordance with the Policy. The current state of Reserves is reported to Trustees monthly.

Restricted Funds

£1,886 was held in Restricted Funds (2023:18,294). These funds are not available for Reserves.

Fixed Assets

The charity holds 40 laptops as tangible fixed assets with a book value of £13,000 and these will be depreciated on a straight line over 4 years.

There are no other fixed assets owned by the charity.

Going Concern

The trustees have considered the going concern status of the charity and conclude that there are no material uncertainties affecting the ability of the charity to continue as a going concern. The only risk that has been identified in this area will be the ongoing identification of funds.

Sources of Funds

Major charitable donors

Three significant charitable donations were received in the year from Nisbet trust, Grand Bridges and UK Youth Fund. These were all greater than £5,000.

Corporate Donors

No major donation has been received from companies during the period.

All corporate donors are included on our website homepage 'thank you' banner of DigiLocal supporters, but not in any heightened priority or prominence.

No donor has received any material benefit from their donation.

Individual Donors

DigiLocal has been supported by 11 individuals. These are a mix of one-off donations and regular giving, and are made towards general activities and restricted funds. In addition a donation was received through Benevity representing several individuals but we do not have their details. Gift Aid was collected by Benevity as appropriate.

We invite individual donors to complete a Gift Aid declaration where appropriate.

Structure, governance and management

DigiLocal is a Charitable Incorporated Organisation (CIO) registered the 10 October 2019 and governed by constitution filed with the Charity Commission.

There are 9 voluntary Trustees who have strategic governance over the Charity. One trustee has particular responsibility for financial matters, and one trustee has particular responsibility for safeguarding and policies.

The charity is managed day-to-day by the CEO. Trustees are kept apprised of key updates through a weekly email. Each week these address one of four strategic topics for the charity; 1) financial situation, 2) governance, 3) funding & grant applications, and 4) new initiatives or partnerships being considered.

Additional emails and phone calls are held ad hoc as needed.

Reference and administrative details

Charity name	DigiLocal CIO
Other name the charity uses	N / A
Registered charity number	1185746
Charity's principal address	Engine Shed, Bristol, BS1 6QH, UK

Names of the charity trustees who manage the charity

	Trustee Name	Office	Date Appointed / Resigned
1	Michael Bartley	Chair	
2	Nicholas Flaherty		
3	Heather Macdonald Tait		
4	Ali Hassan		
5	Craig Oram	Treasurer	
6	Abdullahi Farah		
7	Bakoto Jobe		
8	Angela Loveridge		Resigned 5 August 2024
9	Akash Sachdeva		

Name of chief executive or names of senior staff members

CEO: Dr John Bradford

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England & Wales/Scotland/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

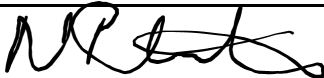
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

Declarations

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees:

Signatures		
Full Names	Nicholas Flaherty	Craig Oram
Date	13 November 2024	13 November 2024

Independent Examiner's Report Year ended 31 March 2024

Independent examiner's report to the trustees of Digilocal CIO

I report to the trustees on my examination of the accounts of Digilocal CIO (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

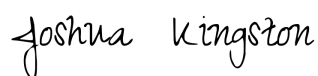
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

A handwritten signature in black ink that reads 'Joshua Kingston'.

Joshua Kingston BSc ACA

Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 13 November 2024.....

DIGILOCAL CIO

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	2	30,451	15,253	45,704	11,385
Interest income		803	-	803	280
Total income		<u>31,254</u>	<u>15,253</u>	<u>46,507</u>	<u>11,665</u>
Expenditure on:					
Raising funds	3	1,231	5	1,236	13,224
Charitable activities	4	27,107	31,656	58,763	61,602
Total expenditure		<u>28,338</u>	<u>31,661</u>	<u>59,999</u>	<u>74,826</u>
Net income/(expenditure) and net movement funds	6	2,916	(16,408)	(13,492)	(63,161)
Total funds at start of year	13	12,298	18,294	30,592	93,753
Total funds at end of year	13	<u>15,214</u>	<u>1,886</u>	<u>17,100</u>	<u>30,592</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

Prior year fund comparatives for 2023 are included in note 12.

The notes on pages 11 to 19 form part of these financial statements

DIGILOCAL CIO
BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	6,500	9,750
		<u>6,500</u>	<u>9,750</u>
Current assets			
Debtors	10	473	1,146
Cash at bank and in hand		14,785	29,342
		<u>15,258</u>	<u>30,488</u>
Liabilities			
Creditors : amounts falling due within one year	11	(4,658)	(9,646)
Net current assets		<u>10,600</u>	<u>20,842</u>
Net assets		<u>17,100</u>	<u>30,592</u>
FUNDS			
Unrestricted funds	14	15,214	12,298
Restricted funds	14	1,886	18,294
Total funds		<u>17,100</u>	<u>30,592</u>

These financial statements were approved by the Trustees on 13 November 2024.....and are signed on their behalf by:



Craig Oram
Trustee

The notes on pages 11 to 19 form part of these financial statements

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. The only risk that has been identified in this area will be the ongoing identification of funds. With unrestricted funds being below the 6 month reserve policy this continues to be high on the Trustees agenda and reported monthly by the CEO.

The Trustees confirm they have complied with their duty to have regard to the public benefit guidance published by the Charity Commission (in accordance with the Charities Act 2011) and referred to it when reviewing the Charity's aims and objectives, and planning activities.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions and other costs which include the costs of running and participating in fundraising events and collections.

Charitable Activities

Grants awarded are allocated to charitable activities.

1 Accounting policies (*continued*)

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised.

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Computer equipment on a straight line basis over 4 years

Debtors

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

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 13 of the financial statements.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and grants	30,451	15,253	45,704
	<u>30,451</u>	<u>15,253</u>	<u>45,704</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and grants	787	10,598	11,385
	<u>787</u>	<u>10,598</u>	<u>11,385</u>

3 Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising	1,200	-	1,200
Fees	31	5	36
	<u>1,231</u>	<u>5</u>	<u>1,236</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising	13,200	-	13,200
Fees	21	3	24
	<u>13,221</u>	<u>3</u>	<u>13,224</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

4 Expenditure on: Charitable activities

	Direct costs £	Support costs (Note 5) £	Total Funds 2024 £
Charitable activity expenditure	10	58,753	58,763
	<u>10</u>	<u>58,753</u>	<u>58,763</u>
Prior year comparative			
	Direct costs £	Support costs (Note 5) £	Total Funds 2023 £
Charitable activity expenditure	50	61,552	61,602
	<u>50</u>	<u>61,552</u>	<u>61,602</u>

5 Support costs

	Total Funds 2024 £	Total Funds 2023 £
Advertising and marketing	-	139
General expenses	52	77
Insurance	293	214
Rent	5,005	2,642
Repairs and maintenance	91	88
Staff costs (Note 7)	47,078	51,766
Telephone and internet	1,226	984
Staff training	-	425
Subscriptions	85	85
Bank charges and interest	58	76
Travel expenses	8	196
Legal fees	-	142
Depreciation expense	3,250	3,250
Governance costs		
Accountancy costs	307	168
Independent examination fees	1,300	1,300
	<u>58,753</u>	<u>61,552</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6 Net income/(expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Independent Examiner's fees	1,300	1,300
Depreciation	3,250	3,250

No Trustees have waived or have been reimbursed for their out of pocket travel expenses (2023: Nil). No Trustee received any remuneration during this and previous year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages & salaries	42,979	47,594
Social security costs	3,630	3,580
Pension contributions	469	592
	47,078	51,766

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2 (2023: 2), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer's national insurance and employer's pension contributions were £23,497 (2023: £24,870).

8 Taxation

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

9 Tangible fixed assets

	Computer equipment £	Total £
Cost or valuation		
At 1 April 2023	13,000	13,000
At 31 March 2024	13,000	13,000
Depreciation		
At 1 April 2023	3,250	3,250
Charge for the year	3,250	3,250
At 31 March 2024	6,500	6,500
Net book value		
At 31 March 2024	6,500	6,500
At 31 March 2023	9,750	9,750

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

10 Debtors

	2024 £	2023 £
Due in less than one year:		
VAT	473	1,146
	<u>473</u>	<u>1,146</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	127	2,005
Other creditors	399	3,616
Tax and NIC Payable	2,832	2,725
Accruals and deferred income	1,300	1,300
	<u>4,658</u>	<u>9,646</u>

12 Comparative movement in funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Donations and legacies	787	10,598	11,385
Interest income	280	-	280
Total income	<u>1,067</u>	<u>10,598</u>	<u>11,665</u>
Expenditure on:			
Raising funds	13,221	3	13,224
Charitable activities	24,117	37,485	61,602
Total expenditure	<u>37,338</u>	<u>37,488</u>	<u>74,826</u>
Net income / (expenditure)	(36,271)	(26,890)	(63,161)
Transfers between funds	-	-	-
Net movement in funds	(36,271)	(26,890)	(63,161)
Total funds at start of year	48,569	45,184	93,753
Total funds at end of year	<u>12,298</u>	<u>18,294</u>	<u>30,592</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

13 Movement in funds

For the year ended 31 March 2024

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Restricted funds					
Digital Exclusion	6,859	253	(7,112)	-	-
Club Support	10,816	15,000	(24,164)	-	1,652
Patchway Community	619	-	(385)	-	234
	<u>18,294</u>	<u>15,253</u>	<u>(31,661)</u>	<u>-</u>	<u>1,886</u>
Unrestricted funds					
Business For Good	-	8	(8)	-	-
General funds	12,298	31,246	(28,330)	-	15,214
	<u>12,298</u>	<u>31,254</u>	<u>(28,338)</u>	<u>-</u>	<u>15,214</u>
Total funds	<u>30,592</u>	<u>46,507</u>	<u>(59,999)</u>	<u>-</u>	<u>17,100</u>

For the year ended 31 March 2023

Restated

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Restricted funds					
Digital Exclusion	24,498	246	(17,885)	-	6,859
Club Support	18,359	12,000	(19,543)	-	10,816
Club Equipment	1,648	(1,648)	-	-	-
Patchway Community	679	-	(60)	-	619
	<u>45,184</u>	<u>10,598</u>	<u>(37,488)</u>	<u>-</u>	<u>18,294</u>
Unrestricted funds					
Business For Good	-	-	(433)	433	-
General funds	48,569	1,067	(36,905)	(433)	12,298
	<u>48,569</u>	<u>1,067</u>	<u>(37,338)</u>	<u>-</u>	<u>12,298</u>
Total funds	<u>93,753</u>	<u>11,665</u>	<u>(74,826)</u>	<u>-</u>	<u>30,592</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

13 Movement in funds (continued)

Designated fund descriptions

BFG (Business for Good) - this related to a programme the Trustees undertook which was funded out of unrestricted general funds.

Restricted Funds descriptions

Digital Exclusion - launched in response to the COVID-19 pandemic and following approaches by community partners, we established our Digital Exclusion fund. The purpose of this fund is threefold;

- 1) cover direct expenses associated with laptop repurposing e.g. collection & distribution of laptops, and replacement parts;
- 2) cover direct expenses associated with providing data access, this is via a contract with a Bristol firm (Square One Networks) that provide a 12 month priced contract, on a rolling monthly renewal for unlimited data, and WiFi dongle;
- 3) overhead costs of managing those activities e.g. staff salaries. This fund includes a specific award from Quartet Community Foundation (A559801) and donations from corporates and individuals.

Club Support - funds received to help fund computer clubs.

Club Equipment - funds received to purchase laptops to be used by club participants. £13,000+VAT was spent to purchase laptops during the 2022 financial year. There was £1,648 at the end of 2022 left in the fund, which was returned to the Charity that provided the funds.

Patchway Community - a grant award from South Gloucestershire County Council to support a club at the Patchway Community Centre. The original award in 2019 was made to cover 12 months of venue hire, but was not fully spent due to COVID-19 lockdown. An extension was agreed with South Gloucestershire County Council until 31 March 2022. A new Patchway fund was secured in 2022 that will run until used up.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

14 Analysis of net assets between funds

	Fixed assets £	Cash at bank £	Other net assets/ (liabilities) £	Total £
As at 31 March 2024				
Restricted funds	-	1,886	-	1,886
Unrestricted funds	6,500	12,899	(4,185)	15,214
	<u>6,500</u>	<u>14,785</u>	<u>(4,185)</u>	<u>17,100</u>

	Fixed assets £	Cash at bank £	Other net assets/ (liabilities) £	Total £
As at 31 March 2023				
Restricted funds	-	18,294	-	18,294
Unrestricted funds	9,750	11,048	(8,500)	12,298
	<u>9,750</u>	<u>29,342</u>	<u>(8,500)</u>	<u>30,592</u>

15 Related party transactions

There are no other transactions with trustees or other related parties other than those disclosed as required by the Statement of Recommended Practice (SORP) elsewhere in the financial statements.

Digi Local



MAKING OUR DIGITAL FUTURE



MAKING OUR DIGITAL FUTURE

DigiLocal CIO

Trustee's Annual Report

From: 1 Apr 2023 To: 31 March 2024

Reg Charity: 1185746

Company number: CE019153

Objectives and activities

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, but not exclusively by supporting free technology clubs.

DigiLocal believes that while talent is everywhere, opportunity is not. Our purpose is to give underrepresented young people the opportunity to discover and develop their digital talents. We work through community partners to provide clubs in community venues. We support industry volunteers to mentor the young people in developing their problem-solving skills and build resilience.

Achievements and Performance

DigiLocal recorded a number of significant achievements in the period 2023-2024 covered by this Report.

Given our focus on marginalised young people, we are particularly proud of our achievements towards increasing diversity within both young people and volunteers participating in club sessions. Where people were comfortable to describe their gender, 40% of young people and nearly 30% of volunteers identified as female (against an industry average of roughly 26%). We also recorded over 80% of young people attending from a postcode in the lower 50% socioeconomic backgrounds by the Indices of Multiple Deprivation, and 16% of young people attended from postcodes in the lowest 10%.

DigiLocal was also selected as the Local Lead for the NASA Space Apps Challenge again in 2023. This was hosted at the University of the West of England and saw teams of young people from our clubs competing alongside University students and industry professionals.

An example of feedback from parents was '*...thank you for your input into Inayah's development and we feel this has been a good experience for her.*'

DigiLocal has maintained our high performance and standards. We supported 13 weekly in-person clubs across 12 venues in the Bristol region. We additionally supported 6 online weekly club sessions available to young people outside the Bristol geography.

This represents roughly 650 hours of support in-person, and 250 hours online. This represents a nearly 50% increase over the previous period.

Nearly 80% of our young people had attended DigiLocal clubs in 2022-2023, demonstrating our commitment to long term support and our performance against that ambition.

Financial Review

Financial Position

The charity has seen a significant increase in unrestricted fund donations compared to the prior year, particularly from grant awards. Alongside this cost has been managed and modest reductions have been made where appropriate and do not hinder the public benefit. Overall, the financial activity remains in a net expenditure position with a deficit of £13,492, but this is much reduced compared to the prior year (2023: deficit of £63,161).

Pages 9 and 10, show the Profit and Loss Account for the year and the Balance sheet as at 31 March 2024.

Salaries and wages

The main outgoing commitment is staff salaries.

The FTE staffing remained constant, but one part-time worker left and the other moved to full-time to cover the workload.

The CEO is on a FTE salary of £25,000. There are no additional remunerations or benefits paid. The part-time salary falls under the minimum threshold for Statutory Pension contributions.

Reserves

At the end of the period, £15,214 was held in Unrestricted funds (2023: £12,298).

Free reserves available to the charity are £8,714 (2023: £2,548). This is less than the Reserves Policy as set out further below, which requires the charity to hold unrestricted free reserves of £30,000. To address this future grant applications will include more emphasis on unrestricted / core cost funds.

Reserve Policy

Trustee's intention that in the event of significant disruption to the operating environment, the charity should be able to react and attempt to secure emergency funding to continue supporting

our beneficiaries. In the worst case scenario, there should be sufficient funds to ensure a legal and orderly winding up process.

Trustees have set 6 month Unrestricted funds (to be reviewed not less than annually) based on average monthly cash expenditure on core overhead costs and excluding Restricted commitments.

In summary, the Reserves Policy will be to seek to hold sufficient Unreserved Funds to cover;

- minimum operating expenses for up to 6 months,
- wind up the Charity in a legal and orderly manner

The average monthly costs for the charity were £5,000 representing a 6 month cash flow of £30,000.

No material commitments have been made from Unrestricted Funds.

The charity will continue to raise unrestricted funds from donations, gifts, and charitable activities. These will be used to maintain the level of Reserves in accordance with the Policy. The current state of Reserves is reported to Trustees monthly.

Restricted Funds

£1,886 was held in Restricted Funds (2023:18,294). These funds are not available for Reserves.

Fixed Assets

The charity holds 40 laptops as tangible fixed assets with a book value of £13,000 and these will be depreciated on a straight line over 4 years.

There are no other fixed assets owned by the charity.

Going Concern

The trustees have considered the going concern status of the charity and conclude that there are no material uncertainties affecting the ability of the charity to continue as a going concern. The only risk that has been identified in this area will be the ongoing identification of funds.

Sources of Funds

Major charitable donors

Three significant charitable donations were received in the year from Nisbet trust, Grand Bridges and UK Youth Fund. These were all greater than £5,000.

Corporate Donors

No major donation has been received from companies during the period.

All corporate donors are included on our website homepage 'thank you' banner of DigiLocal supporters, but not in any heightened priority or prominence.

No donor has received any material benefit from their donation.

Individual Donors

DigiLocal has been supported by 11 individuals. These are a mix of one-off donations and regular giving, and are made towards general activities and restricted funds. In addition a donation was received through Benevity representing several individuals but we do not have their details. Gift Aid was collected by Benevity as appropriate.

We invite individual donors to complete a Gift Aid declaration where appropriate.

Structure, governance and management

DigiLocal is a Charitable Incorporated Organisation (CIO) registered the 10 October 2019 and governed by constitution filed with the Charity Commission.

There are 9 voluntary Trustees who have strategic governance over the Charity. One trustee has particular responsibility for financial matters, and one trustee has particular responsibility for safeguarding and policies.

The charity is managed day-to-day by the CEO. Trustees are kept apprised of key updates through a weekly email. Each week these address one of four strategic topics for the charity; 1) financial situation, 2) governance, 3) funding & grant applications, and 4) new initiatives or partnerships being considered.

Additional emails and phone calls are held ad hoc as needed.

Reference and administrative details

Charity name	DigiLocal CIO
Other name the charity uses	N / A
Registered charity number	1185746
Charity's principal address	Engine Shed, Bristol, BS1 6QH, UK

Names of the charity trustees who manage the charity

	Trustee Name	Office	Date Appointed / Resigned
1	Michael Bartley	Chair	
2	Nicholas Flaherty		
3	Heather Macdonald Tait		
4	Ali Hassan		
5	Craig Oram	Treasurer	
6	Abdullahi Farah		
7	Bakoto Jobe		
8	Angela Loveridge		Resigned 5 August 2024
9	Akash Sachdeva		

Name of chief executive or names of senior staff members

CEO: Dr John Bradford

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England & Wales/Scotland/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

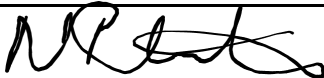
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

Declarations

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees:

Signatures		
Full Names	Nicholas Flaherty	Craig Oram
Date	13 November 2024	13 November 2024

Independent Examiner's Report Year ended 31 March 2024

Independent examiner's report to the trustees of Digilocal CIO

I report to the trustees on my examination of the accounts of Digilocal CIO (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

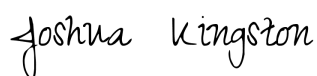
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Joshua Kingston BSc ACA

Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 13 November 2024.....

DIGILOCAL CIO

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	2	30,451	15,253	45,704	11,385
Interest income		803	-	803	280
Total income		<u>31,254</u>	<u>15,253</u>	<u>46,507</u>	<u>11,665</u>
Expenditure on:					
Raising funds	3	1,231	5	1,236	13,224
Charitable activities	4	27,107	31,656	58,763	61,602
Total expenditure		<u>28,338</u>	<u>31,661</u>	<u>59,999</u>	<u>74,826</u>
Net income/(expenditure) and net movement funds	6	2,916	(16,408)	(13,492)	(63,161)
Total funds at start of year	13	12,298	18,294	30,592	93,753
Total funds at end of year	13	<u>15,214</u>	<u>1,886</u>	<u>17,100</u>	<u>30,592</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

Prior year fund comparatives for 2023 are included in note 12.

The notes on pages 11 to 19 form part of these financial statements

DIGILOCAL CIO
BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	6,500	9,750
		<u>6,500</u>	<u>9,750</u>
Current assets			
Debtors	10	473	1,146
Cash at bank and in hand		14,785	29,342
		<u>15,258</u>	<u>30,488</u>
Liabilities			
Creditors : amounts falling due within one year	11	(4,658)	(9,646)
Net current assets		<u>10,600</u>	<u>20,842</u>
Net assets		<u>17,100</u>	<u>30,592</u>
FUNDS			
Unrestricted funds	14	15,214	12,298
Restricted funds	14	1,886	18,294
Total funds		<u>17,100</u>	<u>30,592</u>

These financial statements were approved by the Trustees on 13 November 2024.....and are signed on their behalf by:



Craig Oram
Trustee

The notes on pages 11 to 19 form part of these financial statements

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. The only risk that has been identified in this area will be the ongoing identification of funds. With unrestricted funds being below the 6 month reserve policy this continues to be high on the Trustees agenda and reported monthly by the CEO.

The Trustees confirm they have complied with their duty to have regard to the public benefit guidance published by the Charity Commission (in accordance with the Charities Act 2011) and referred to it when reviewing the Charity's aims and objectives, and planning activities.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions and other costs which include the costs of running and participating in fundraising events and collections.

Charitable Activities

Grants awarded are allocated to charitable activities.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies (*continued*)

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised.

Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Computer equipment on a straight line basis over 4 years

Debtors

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

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 13 of the financial statements.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and grants	30,451	15,253	45,704
	<u>30,451</u>	<u>15,253</u>	<u>45,704</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and grants	787	10,598	11,385
	<u>787</u>	<u>10,598</u>	<u>11,385</u>

3 Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising	1,200	-	1,200
Fees	31	5	36
	<u>1,231</u>	<u>5</u>	<u>1,236</u>

Prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising	13,200	-	13,200
Fees	21	3	24
	<u>13,221</u>	<u>3</u>	<u>13,224</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

4 Expenditure on: Charitable activities

	Direct costs £	Support costs (Note 5) £	Total Funds 2024 £
Charitable activity expenditure	10	58,753	58,763
	<u>10</u>	<u>58,753</u>	<u>58,763</u>
Prior year comparative			
	Direct costs £	Support costs (Note 5) £	Total Funds 2023 £
Charitable activity expenditure	50	61,552	61,602
	<u>50</u>	<u>61,552</u>	<u>61,602</u>

5 Support costs

	Total Funds 2024 £	Total Funds 2023 £
Advertising and marketing	-	139
General expenses	52	77
Insurance	293	214
Rent	5,005	2,642
Repairs and maintenance	91	88
Staff costs (Note 7)	47,078	51,766
Telephone and internet	1,226	984
Staff training	-	425
Subscriptions	85	85
Bank charges and interest	58	76
Travel expenses	8	196
Legal fees	-	142
Depreciation expense	3,250	3,250
Governance costs		
Accountancy costs	307	168
Independent examination fees	1,300	1,300
	<u>58,753</u>	<u>61,552</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6 Net income/(expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Independent Examiner's fees	1,300	1,300
Depreciation	3,250	3,250

No Trustees have waived or have been reimbursed for their out of pocket travel expenses (2023: Nil). No Trustee received any remuneration during this and previous year.

7 Staff costs and numbers

The aggregate payroll costs were:

	2024 £	2023 £
Wages & salaries	42,979	47,594
Social security costs	3,630	3,580
Pension contributions	469	592
	47,078	51,766

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2 (2023: 2), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer's national insurance and employer's pension contributions were £23,497 (2023: £24,870).

8 Taxation

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

9 Tangible fixed assets

	Computer equipment £	Total £
Cost or valuation		
At 1 April 2023	13,000	13,000
At 31 March 2024	13,000	13,000
Depreciation		
At 1 April 2023	3,250	3,250
Charge for the year	3,250	3,250
At 31 March 2024	6,500	6,500
Net book value		
At 31 March 2024	6,500	6,500
At 31 March 2023	9,750	9,750

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

10 Debtors

	2024 £	2023 £
Due in less than one year:		
VAT	473	1,146
	<u>473</u>	<u>1,146</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	127	2,005
Other creditors	399	3,616
Tax and NIC Payable	2,832	2,725
Accruals and deferred income	1,300	1,300
	<u>4,658</u>	<u>9,646</u>

12 Comparative movement in funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Donations and legacies	787	10,598	11,385
Interest income	280	-	280
Total income	<u>1,067</u>	<u>10,598</u>	<u>11,665</u>
Expenditure on:			
Raising funds	13,221	3	13,224
Charitable activities	24,117	37,485	61,602
Total expenditure	<u>37,338</u>	<u>37,488</u>	<u>74,826</u>
Net income / (expenditure)	(36,271)	(26,890)	(63,161)
Transfers between funds	-	-	-
Net movement in funds	(36,271)	(26,890)	(63,161)
Total funds at start of year	48,569	45,184	93,753
Total funds at end of year	<u>12,298</u>	<u>18,294</u>	<u>30,592</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

13 Movement in funds

For the year ended 31 March 2024

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Restricted funds					
Digital Exclusion	6,859	253	(7,112)	-	-
Club Support	10,816	15,000	(24,164)	-	1,652
Patchway Community	619	-	(385)	-	234
	<u>18,294</u>	<u>15,253</u>	<u>(31,661)</u>	<u>-</u>	<u>1,886</u>
Unrestricted funds					
Business For Good	-	8	(8)	-	-
General funds	12,298	31,246	(28,330)	-	15,214
	<u>12,298</u>	<u>31,254</u>	<u>(28,338)</u>	<u>-</u>	<u>15,214</u>
Total funds	<u>30,592</u>	<u>46,507</u>	<u>(59,999)</u>	<u>-</u>	<u>17,100</u>

For the year ended 31 March 2023

Restated

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Restricted funds					
Digital Exclusion	24,498	246	(17,885)	-	6,859
Club Support	18,359	12,000	(19,543)	-	10,816
Club Equipment	1,648	(1,648)	-	-	-
Patchway Community	679	-	(60)	-	619
	<u>45,184</u>	<u>10,598</u>	<u>(37,488)</u>	<u>-</u>	<u>18,294</u>
Unrestricted funds					
Business For Good	-	-	(433)	433	-
General funds	48,569	1,067	(36,905)	(433)	12,298
	<u>48,569</u>	<u>1,067</u>	<u>(37,338)</u>	<u>-</u>	<u>12,298</u>
Total funds	<u>93,753</u>	<u>11,665</u>	<u>(74,826)</u>	<u>-</u>	<u>30,592</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

13 Movement in funds (continued)

Designated fund descriptions

BFG (Business for Good) - this related to a programme the Trustees undertook which was funded out of unrestricted general funds.

Restricted Funds descriptions

Digital Exclusion - launched in response to the COVID-19 pandemic and following approaches by community partners, we established our Digital Exclusion fund. The purpose of this fund is threefold;

- 1) cover direct expenses associated with laptop repurposing e.g. collection & distribution of laptops, and replacement parts;
- 2) cover direct expenses associated with providing data access, this is via a contract with a Bristol firm (Square One Networks) that provide a 12 month priced contract, on a rolling monthly renewal for unlimited data, and WiFi dongle;
- 3) overhead costs of managing those activities e.g. staff salaries. This fund includes a specific award from Quartet Community Foundation (A559801) and donations from corporates and individuals.

Club Support - funds received to help fund computer clubs.

Club Equipment - funds received to purchase laptops to be used by club participants. £13,000+VAT was spent to purchase laptops during the 2022 financial year. There was £1,648 at the end of 2022 left in the fund, which was returned to the Charity that provided the funds.

Patchway Community - a grant award from South Gloucestershire County Council to support a club at the Patchway Community Centre. The original award in 2019 was made to cover 12 months of venue hire, but was not fully spent due to COVID-19 lockdown. An extension was agreed with South Gloucestershire County Council until 31 March 2022. A new Patchway fund was secured in 2022 that will run until used up.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

14 Analysis of net assets between funds

	Fixed assets £	Cash at bank £	Other net assets/ (liabilities) £	Total £
As at 31 March 2024				
Restricted funds	-	1,886	-	1,886
Unrestricted funds	6,500	12,899	(4,185)	15,214
	<u>6,500</u>	<u>14,785</u>	<u>(4,185)</u>	<u>17,100</u>

	Fixed assets £	Cash at bank £	Other net assets/ (liabilities) £	Total £
As at 31 March 2023				
Restricted funds	-	18,294	-	18,294
Unrestricted funds	9,750	11,048	(8,500)	12,298
	<u>9,750</u>	<u>29,342</u>	<u>(8,500)</u>	<u>30,592</u>

15 Related party transactions

There are no other transactions with trustees or other related parties other than those disclosed as required by the Statement of Recommended Practice (SORP) elsewhere in the financial statements.

Accounts

DigiLocal CIO

Trustees' annual report

From: 1 Apr 2022 To: 31 March 2023

Reg Charity: 1185746

Company number: CE019153

Objectives and activities

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, in particular but not exclusively by supporting free technology clubs.

The activities of the charity have been threefold over the last year.

DigiLocal in-person - Rebuilding the club network

The flagship activity of DigiLocal continues to be our in-person club support. These provide young people and communities with the resources and opportunities to use coding as a means to develop problem solving skills and build resilience.

We now have 11 partner communities hosting our club sessions across the Bristol region.

This includes a club at Worle Library in Weston-super-Mare, North Somerset.

Our guidance to volunteers and young people on social distancing and face coverings has been updated to reflect the changing health situation.



DigiLocal @ Filton with increased spacing for young people and volunteer Elisa Piccoli social distancing and using face coverings in a club session

If people are feeling unwell, they should not attend. Face coverings are optional.

DigiLocal Online

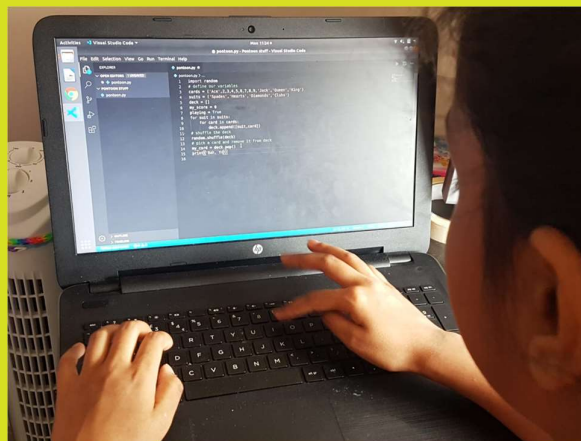
We have continued to provide our online club support throughout the period.

Each week we host 6 online club sessions for young people, supported by two volunteers from industry. The clubs use the same project guides and resources as our in-person sessions.

Attendance at online club sessions is not monitored as closely as in-person as the additional safeguarding and fire regulations do not require it. This means we don't detailed data on numbers, but reports from volunteers suggest that while numbers are down on the pandemic peak, they are stable with most evenings being well attended by a regular cohort of young people.

The in-person clubs are still preferred by those within Bristol but waiting lists mean spaces are often not immediately available. We have been offering the online club as a 'quick start' option for those parents.

DigiLocal will continue to offer online club support while there is interest from the community.



Rishita attending an online session using a DigiLocal club laptop during the COVID-19 pandemic lockdown (photo courtesy of her parents).

Laptop repurposing

The underlying disadvantage of many young people in not having adequate access to online educational resources remains. In addition to our collection from members of the public, we have been successful in working with industry partners on their IT replacement policies and taking donated laptops from them.

We have continued to work with Avon Fire & Rescue Service, faith centres, volunteers, and community anchor organisations to collect, repurpose and onward gift laptops to young people.

An additional 1153 laptops were onward gifted between 1 April 2022 and 31 March 2023. This represents a steady state activity and is expected to continue into the future.

We continue to see strong demand from our community partners for this service and so it will continue to be a part of DigiLocal's activities in supporting underrepresented young people in discovering and developing their digital talents.

Contribution of volunteers

DigiLocal has always relied heavily on volunteers from communities to deliver its activities. We have continued to be very fortunate to have committed volunteers able and willing to host online club sessions for young people, and to undertake a lot of the laptop repurposing.

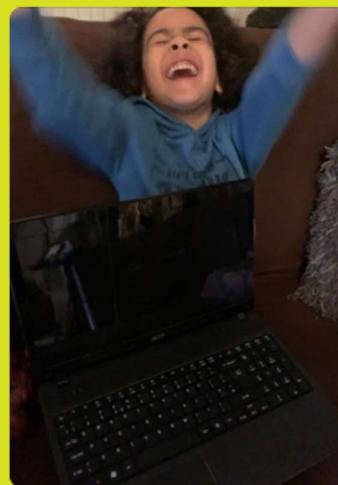
Statement on public benefit

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, in particular but not exclusively by supporting free technology clubs.

Young person in receipt of a laptop from public donation.

We do not place any requirement for young people to join DigiLocal as part of the laptop repurposing.

Onward gifting is carried out with key community partners like the Bristol Somali Resource Centre.



Achievements and performance

There have been a number of major achievements by the young people and community around DigiLocal.

DigiLocal Internship

The paid internship programme was extended as a pilot with a different young person working to a brief from the NASA Space Apps Challenge.

This was also part of the Gunnercook Inspire programme to develop alternative income streams for charities.

Dean was offered the place and spent 8 weeks working with DigiLocal at the Ashton Gate Stadium to develop a 3D view and predictor of 'space junk'. This was coded in python, using Agile methods and version control on github (just as many software firms operate).

Miro was used to collaboratively develop this along with other ideas, resources, and the weekly To-Do list. Below is a part-view of the research area of the project Miro board.

This was a very technically challenging project with lots of research needed to identify an appropriate python rendering engine, conversion of public space tracking data into plottable (x, y, z) points, and similar



NASA International Space Apps Challenge

Over the weekend 1-2 October 2022 we hosted the NASA International Space Apps Challenge for the Bristol region. This was a mixed in-person and online activity.

We were kindly hosted by Bradley Stoke Library who gave us permission to use the public space on both Saturday and Sunday.

We hosted around a dozen young people over the weekend to explore space, data, and fun ideas for the global challenges set by NASA. Most young people attended the library in-person but we also had one team operating online.



Photo from Bradley Stoke Library
with coding in their teams.

Performance

We try not to overburden our volunteers with recording every activity young people take part in. After all, our volunteers support us to encourage young people not to enter data in a spreadsheet. However, we do monitor attendance and ask our young people how they felt about our projects and clubs.

Over the period, 364 young people attended either an online or in-person club.

Between 1 April 2022 and 31 March 2023 we hosted 133 club sessions in-person. This represents 442 contact hours. Several clubs were still getting started and so a waiting list was only maintained on a few clubs. A formal register is maintained for club session booking and attendance.

Our online clubs ran throughout the period April 2022 to March 2023. We hosted 5 sessions every week with up to 10 young people attending each session. The decision was made at the start of lockdown not to require formal attendance registration or monitoring as many families were already undergoing severe stress and we didn't want to imply attendance was mandatory or that they would 'lose' their place through occasional non-attendance.

I can genuinely say the work John does is AMAZING!!!! For many years my daughter has used his coding club at her local youth centre and she enjoyed every moment of it. While other children opted for other activities she was more interested in coding. She is now set on being an architect when she's older (she's currently 9). Thank you John, I believe your sessions further helped to inspire her interests.

Financial review

Financial Position

The charity has had a very difficult fund raising period. The period saw a significant drop in income and used much of its cash balance to cover costs. These were largely Restricted Funds.

Pages 11 and 12, show the Statement of Financial Activities for the year and the Balance Sheet as at 31 March 2023.

Salaries and wages

The main outgoing commitment is staff salaries.

The FTE staffing remained constant, but one part-time worker left and the other moved to full-time to cover the workload.

The CEO is on a FTE salary of £25,000. There are no additional remunerations or benefits paid. The part-time salary falls under the minimum threshold for Statutory Pension contributions.

Reserves

At the end of the period, £12,298 was held in Unrestricted funds as reserves (2022: £48,569).

Free reserves available to the charity are £2,548 (2022: £35,569). This is less than the Reserves Policy as set out further below, which requires the charity to hold unrestricted free reserves of £37,500. To address this future grant applications will include more emphasis on unrestricted / core cost funds. Additionally, the planned DigiLocal Projects CIC Ltd will generate unrestricted Funds from trading activity that can be gifted back to the Charity.

Reserve Policy

Trustee's intention that in the event of significant disruption to the operating environment, the charity should be able to react and attempt to secure emergency funding to continue supporting our beneficiaries. In the worst case scenario, there should be sufficient funds to ensure a legal and orderly winding up process.

Trustees have set 6 month Unrestricted funds (to be reviewed not less than annually) based on average monthly cash expenditure on core overhead costs and excluding Restricted commitments.

In summary, the Reserves Policy will be to seek to hold sufficient Unreserved Funds to cover;

- minimum operating expenses for up to 6 months,
- wind up the Charity in a legal and orderly manner

The average monthly costs for the charity were £6,250 representing a 6 month cash flow of £37,500.

No material commitments have been made from Unrestricted Funds.

The charity will continue to raise unrestricted funds from donations, gifts, and charitable activities. These will be used to maintain the level of Reserves in accordance with the Policy. The current state of Reserves is reported to Trustees monthly.

Restricted Funds

£18,294 was held in Restricted Funds (2022: £45,184). These funds are not available for Reserves.

Fixed Assets

The charity holds 40 laptops as tangible fixed assets with a book value of £13,000 and these will be depreciated on a straight line over 4 years.

There are no other fixed assets owned by the charity..

Going Concern

The trustees have considered the going concern status of the charity and conclude that there are no material uncertainties affecting the ability of the charity to continue as a going concern. This has also been considered in the context of Covid-19 and the cash position at the date of signing along with future cash projections.

Sources of Funds

Major charitable donors

A major donation (>£5,000) was been received from the National Lottery Community Fund.

Corporate Donors

No major donation has been received from companies during the period.

All corporate donors are included on our 'thank you' page of DigiLocal supporters, but not in any heightened priority or prominence.

No donor has received any material benefit from their donation.

Individual Donors

DigiLocal has been supported by 11 individuals. These are a mix of one-off donations and regular giving, and are made towards general activities and restricted funds. In addition a donation was received through Benevity representing several individuals but we do not have their details. Gift Aid was collected by Benevity as appropriate.

We invite individual donors to complete a Gift Aid declaration where appropriate.

Structure, governance and management

DigiLocal is a Charitable Incorporated Organisation (CIO) governed by constitution filed with the Charity Commission.

There are 8 voluntary Trustees who have strategic governance over the Charity. One trustee has particular responsibility for financial matters, and one trustee has particular responsibility for safeguarding and policies.

The charity is managed day-to-day by the CEO. Trustees are kept apprised of key updates through a weekly email. Each week these address one of four strategic topics for the charity; 1) financial situation, 2) governance, 3) funding & grant applications, and 4) new initiatives or partnerships being considered.

Additional emails and phone calls are held ad hoc as needed.

Reference and administrative details

Charity name	DigiLocal CIO
Other name the charity uses	N / A
Registered charity number	1185746
Charity's principal address	Engine Shed, Bristol, BS1 6QH, UK

Names of the charity trustees who manage the charity

	Trustee Name	Office	Date Appointed / Reappointed
1	Michael Bartley	Chair	
2	Nicholas Flaherty		15 June 2022 (R)
3	Heather Macdonald Tait		
4	Ali Hassan		
5	Craig Oram	Treasurer	
6	Abdullahi Farah		15 June 2022 (R)
7	Bakoto Jobe		15 June 2022 (R)
8	Angela Loveridge		
9	Akash Sachdeva		1 July 2022 (A)

Name of chief executive or names of senior staff members

CEO: Dr John Bradford

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England & Wales/Scotland/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state

of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

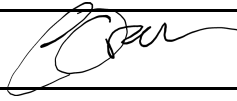
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Declarations

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees:

Signatures	<i>Michael Bartley</i>	
Full Names	Michael Bartley	Craig Oram
Date	05 February 2024	05 February 2024

Independent Examiner's Report

Year ended 31 March 2023

Independent examiner's report to the trustees of Digilocal CIO

I report to the trustees on my examination of the accounts of Digilocal CIO (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity'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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Joshua Kingston

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 05 February 2024

DIGILOCAL CIO
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £ Restated
Income from:					
Donations and legacies	2	787	10,598	11,385	81,497
Charitable activities	3	-	-	-	2,657
Interest Income		280	-	280	12
Total income		<u>1,067</u>	<u>10,598</u>	<u>11,665</u>	<u>84,166</u>
Expenditure on:					
Raising funds	4	13,221	3	13,224	5,942
Charitable activities	5	24,117	37,485	61,602	36,954
Total expenditure		<u>37,338</u>	<u>37,488</u>	<u>74,826</u>	<u>42,896</u>
Net income/(expenditure)	7	(36,271)	(26,890)	(63,161)	41,270
Transfers between funds		-	-	-	-
Net movement in funds		(36,271)	(26,890)	(63,161)	41,270
Restated					
Total funds at start of year	14	48,569	45,184	93,753	52,483
Total funds at end of year	14	<u>12,298</u>	<u>18,294</u>	<u>30,592</u>	<u>93,753</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

Further details on restatement on note 15

The notes on pages 13 to 21 form part of these financial statements

DIGILOCAL CIO
BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £ Restated
Fixed assets			
Tangible assets	10	9,750	13,000
		<u>9,750</u>	<u>13,000</u>
Current assets			
Debtors	11	1,146	4,769
Cash at bank and in hand		29,342	85,675
		<u>30,488</u>	<u>90,444</u>
Liabilities			
Creditors : amounts falling due within one year	12	(9,646)	(9,691)
		<u>20,842</u>	<u>80,753</u>
Net current assets			
		<u>30,592</u>	<u>93,753</u>
Net assets			
		<u>30,592</u>	<u>93,753</u>
FUNDS			
Unrestricted funds	16	12,298	48,569
Restricted funds	16	18,294	45,184
		<u>30,592</u>	<u>93,753</u>
Total funds		<u>30,592</u>	<u>93,753</u>

These financial statements were approved by the Trustees on 05 February 2024 and are signed on their behalf by:



Craig Oram
Trustee

The notes on pages 13 to 21 form part of these financial statements

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

The Trustees confirm they have complied with their duty to have regard to the public benefit guidance published by the Charity Commission (in accordance with the Charities Act 2011) and referred to it when reviewing the Charity's aims and objectives, and planning activities.

Income

Income from donations is included in income when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;

II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions and other costs which include the costs of running and participating in fundraising events and collections.

Charitable Activities

Grants awarded are allocated to charitable activities.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies (*continued*)

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Computer equipment on a straight line basis over 4 years

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note of the financial statements.

DIGILOCAL CIO**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****2 Income from: Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and Grants	787	10,598	11,385
	<u>787</u>	<u>10,598</u>	<u>11,385</u>

**Prior year comparative
Restated**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and Grants	13,897	67,600	81,497
	<u>13,897</u>	<u>67,600</u>	<u>81,497</u>

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sale of goods/services	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

**Prior year comparative
Restated**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sale of goods/services	1,654	1,003	2,657
	<u>1,654</u>	<u>1,003</u>	<u>2,657</u>

4 Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising	13,200	-	13,200
Fees	21	3	24
	<u>13,221</u>	<u>3</u>	<u>13,224</u>

**Prior year comparative
Restated**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	5,900	-	5,900
Fees	19	23	42
	<u>5,919</u>	<u>23</u>	<u>5,942</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

5 Expenditure on: Charitable activities

	Direct costs £	Support costs (Note 6) £	Total Funds 2023 £
Charitable activity expenditure	50	61,552	61,602
	<u>50</u>	<u>61,552</u>	<u>61,602</u>
Prior year comparative Restated			
	Direct costs £	Support costs (Note 6) £	Total Funds 2022 £
Charitable activity expenditure	4,788	32,166	36,954
	<u>4,788</u>	<u>32,166</u>	<u>36,954</u>

6 Support costs

	Total Funds 2023 £	Total Funds 2022 Restated £
Advertising and Marketing	139	560
General Expenses	77	206
Insurance	214	214
Rent	2,642	707
Repairs and Maintenance	88	81
Staff costs (Note 8)	51,766	27,856
Telephone and Internet	984	845
Staff Training	425	-
Subscriptions	85	50
Bank charges and interest	76	122
Travel expenses	196	23
Legal fees	142	142
Depreciation expense	3,250	-
Governance costs		
Accountancy costs	168	160
Independent Examination fees	1,300	1,200
	<u>61,552</u>	<u>32,166</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

7 Net income/(expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Independent Examiner's fees	1,300	1,200
Depreciation	3,250	-

Nil Trustees have waived or have been reimbursed for their out of pocket travel expenses. No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2022: £1,010).

8 Staff costs and numbers

The aggregate payroll costs were:

	2023 £	2022 £
Wages & salaries	47,594	25,908
Social security costs	3,580	1,593
Pension contributions	592	355

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2 (2022: 3), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer's national insurance and employer's pension contributions were £24,870 (2022: £21,444).

9 Taxation

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

10 Tangible fixed assets

	Computer equipment £	Total £
Cost or valuation		
At 1 April 2022	13,000	13,000
At 31 March 2023	13,000	13,000
Depreciation		
At 1 April 2022	-	-
Charge for the year	3,250	3,250
At 31 March 2023	3,250	3,250
Net book value		
At 31 March 2023	9,750	9,750
At 31 March 2022	13,000	13,000

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

11 Debtors

	2023 £	2022 £
Due in less than one year:		
VAT	1,146	3,889
Other debtors	-	880
	<u>1,146</u>	<u>4,769</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,005	6,171
Other creditors	3,616	444
Tax and NIC Payable	2,725	1,755
Accruals and deferred income	1,300	1,321
	<u>9,646</u>	<u>9,691</u>

13 Comparative movement in funds

Restated	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from:			
Donations and legacies	13,897	67,600	81,497
Charitable activities	1,654	1,003	2,657
Interest Income	12	-	12
Total income	<u>15,563</u>	<u>68,603</u>	<u>84,166</u>
Expenditure on:			
Raising Funds	5,919	23	5,942
Charitable activities	4,854	32,100	36,954
Total expenditure	<u>10,773</u>	<u>32,123</u>	<u>42,896</u>
Net income / (expenditure)	4,790	36,480	41,270
Transfers between funds	15,600	(15,600)	-
Net movement in funds	20,390	20,880	41,270
Total funds at start of year	28,179	24,304	52,483
Total funds at end of year	<u>48,569</u>	<u>45,184</u>	<u>93,753</u>

DIGILOCAL CIO**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****14 Movement in funds****For the year ended 31 March 2023**

	At 1 April 2022 £ Restated	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Restricted funds					
Digital Exclusion	24,498	246	(17,885)	-	6,859
Club Support	18,359	12,000	(19,543)	-	10,816
Club equipment	1,648	(1,648)	-	-	-
Patchway Community	679	-	(60)	-	619
	<u>45,184</u>	<u>10,598</u>	<u>(37,488)</u>	<u>-</u>	<u>18,294</u>
Unrestricted funds					
Business For Good	-	-	(433)	433	-
General funds	48,569	1,067	(36,905)	(433)	12,298
	<u>48,569</u>	<u>1,067</u>	<u>(37,338)</u>	<u>-</u>	<u>12,298</u>
Total funds	<u>93,753</u>	<u>11,665</u>	<u>(74,826)</u>	<u>-</u>	<u>30,592</u>

For the year ended 31 March 2022**Restated**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Restricted funds					
Digital Exclusion	24,075	15,905	(15,482)	-	24,498
Club Support	-	35,000	(16,641)	-	18,359
Club equipment	-	17,248	-	(15,600)	1,648
Patchway Community	229	450	-	-	679
	<u>24,304</u>	<u>68,603</u>	<u>(32,123)</u>	<u>(15,600)</u>	<u>45,184</u>
Unrestricted funds					
General funds	28,179	15,563	(10,773)	15,600	48,569
	<u>28,179</u>	<u>15,563</u>	<u>(10,773)</u>	<u>15,600</u>	<u>48,569</u>
Total funds	<u>52,483</u>	<u>84,166</u>	<u>(42,896)</u>	<u>-</u>	<u>93,753</u>

Designated fund descriptions

BFG (Business for Good) - this related to a programme the Trustees undertook which was funded out of unrestricted general funds.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

14 Movement in funds (continued)

Restricted Funds descriptions

Digital Exclusion - launched in response to the COVID-19 pandemic and following approaches by community partners, we established our Digital Exclusion fund. The purpose of this fund is threefold;

- 1) cover direct expenses associated with laptop repurposing e.g. collection & distribution of laptops, and replacement parts;
- 2) cover direct expenses associated with providing data access, this is via a contract with a Bristol firm (Square One Networks) that provide a 12 month priced contract, on a rolling monthly renewal for unlimited data, and WiFi dongle;
- 3) overhead costs of managing those activities e.g. staff salaries. This fund includes a specific award from Quartet Community Foundation (A559801) and donations from corporates and individuals.

Club support - funds received to help fund computer clubs.

Club equipment - funds received to purchase laptops to be used by club participants. £13,000+VAT was spent to purchase laptops during the 2022 financial year. There was £1,648 at the end of 2022 left in the fund, which was returned to the Charity that provided the funds.

Patchway Community - a grant award from South Gloucestershire County Council to support a club at the Patchway Community Centre. The original award in 2019 was made to cover 12 months of venue hire, but was not fully spent due to COVID-19 lockdown. An extension was agreed with South Gloucestershire County Council until 31 March 2022. A new Patchway fund was secured in 2022 that will run until used up.

15 Prior year restatement

There has been a prior year restatement due to incorrect fund balances brought forward from prior years, following investigation by the trustees. Although there have been no changes to the total funds available, the restricted and unrestricted fund balances have now been corrected and these can be found below.

The above restatement has the following effect on the comparative figures:

	As previously stated £	Adjustment £	Restated amounts £
31st March 2021			
Unrestricted Funds	15,188	12,991	28,179
Restricted Funds	37,295	(12,991)	24,304
Total Funds at 31 March 2021	<u>52,483</u>	<u>-</u>	<u>52,483</u>
31st March 2022			
Unrestricted Funds	17,407	31,162	48,569
Restricted Funds	76,346	(31,162)	45,184
Total Funds at 31 March 2022	<u>93,753</u>	<u>-</u>	<u>93,753</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Fixed assets	Cash at bank	Other net assets/ (liabilities)	Total
As at 31 March 2023	£	£	£	£
Restricted funds	-	18,294	-	18,294
Unrestricted funds	9,750	11,048	(8,500)	12,298
	<u>9,750</u>	<u>29,342</u>	<u>(8,500)</u>	<u>30,592</u>

	Fixed assets	Cash at bank	Other net assets/ (liabilities)	Total
As at 31 March 2022	£	£	£	£
Restricted funds	-	45,184	-	45,184
Unrestricted funds	13,000	40,491	(4,922)	48,569
	<u>13,000</u>	<u>85,675</u>	<u>(4,922)</u>	<u>93,753</u>

17 Related party transactions

There are no other transactions with trustees or other related parties other than those disclosed as required by the Statement of Recommended Practice (SORP) elsewhere in the financial statements.

Accounts

DigiLocal CIO

Trustees' annual report

From: 1 Apr 2021 To: 31 March 2022

Reg Charity: 1185746

Company number: CE019153

Objectives and activities

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, in particular but not exclusively by supporting free technology clubs.

The activities of the charity have been threefold over the last year.

DigiLocal in-person - Transitioning from COVID-19

The flagship activity of DigiLocal is providing young people and communities with the resources and opportunities to run educational clubs. These clubs use coding as a means to develop problem solving skills and build resilience.

As the UK has begun to emerge from the COVID-19 pandemic, we have begun to relaunch our in-person clubs. These have been very well received by the communities we support.

Funding from Children in Need / DCMS Youth Investment Fund provided funding to purchase new laptops for all our clubs. The existing stock of club laptops had been released to young people over the COVID lockdowns to support their digital access to education.



DigiLocal @ Filton with increased spacing for young people and volunteer Elisa Piccoli social distancing and using face coverings in a club session

Purchasing new laptops meant young people could retain their access to online learning and we could relaunch our clubs. We also purchased MiFi hotspots so that clubs would not be reliant on venue WiFi.

At the close of March 2022 we were hosting 7 in-person clubs across the Bristol region. This includes the relaunch of our girls-only club with Redmaids, and new support for excluded communities like Lawrence Weston.

We continue to use Google Workspace as our main club resource management system, and for saving work between sessions.

To support volunteers in this activity, DigiLocal used a CiviCRM system. This was a plugin to our Wordpress website (hosted on DigitalOcean via Cloudways). The CRM maintained records of every volunteer, responsible adult, young person, and community leader. Each club had a scheduled event with young people attending. Volunteers could sign in and record attendance to ensure we knew who was in each session. This was also a key part of our Safeguarding as it provided a secure note system for handling any allegations or suspicions.

DigiLocal Online

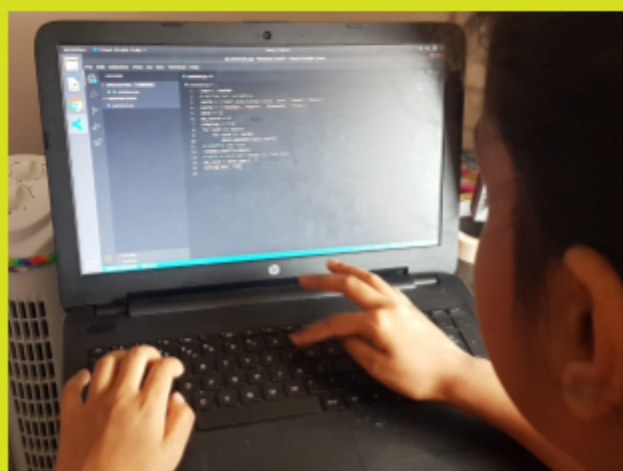
We have continued to provide our online club support throughout the period.

Each week we host 7 online club sessions for young people, supported by two volunteers from industry. The clubs use the same project guides and resources as our in-person sessions.

There has been a drop in attendance with the online clubs as some young people transition back to in-person clubs. Other after-school clubs have also begun to restart and this is causing some young people to move away from coding as well.

The general consensus from parents is that they prefer the in-person clubs, but recognise that these aren't always viable and that they appreciate the option of online attendance.

DigiLocal will continue to offer online club support while there is interest from the community.



Rishita attending an online session using a DigiLocal club laptop during the COVID-19 pandemic lockdown (photo courtesy of her parents).

Laptop repurposing

With schools reopening the critical role that home access to digital education played has abated. However, the underlying disadvantage of many young people in not having adequate access to online educational resources remains. Unfortunately, some of the COVID-19 provision was withdrawn alongside the return to in-person teaching meaning some young people lost access.

We have continued to work with Avon Fire & Rescue Service, faith centres, volunteers, and community anchor organisations to collect, repurpose and onward gift laptops to young people.

Over 1250 laptops have been onward gifted as at 31 March 2022.

We continue to see strong demand from our community partners for this service and so it will continue to be a part of DigiLocal's activities in supporting underrepresented young people in discovering and developing their digital talents.

Contribution of volunteers

DigiLocal has always relied heavily on volunteers from communities to deliver its activities. We have continued to be very fortunate to have committed volunteers able and willing to host online club sessions for young people, and to undertake a lot of the laptop repurposing.

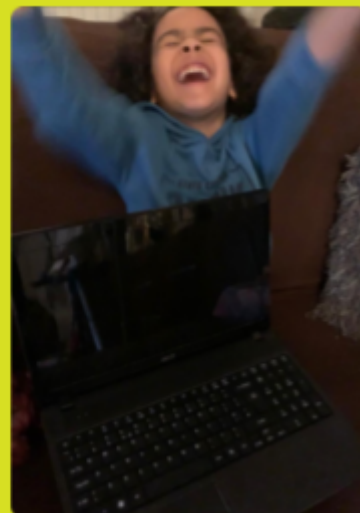
Statement on public benefit

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, in particular but not exclusively by supporting free technology clubs.

Young person in receipt of a laptop from public donation.

We do not place any requirement for young people to join DigiLocal as part of the laptop repurposing.

Onward gifting is carried out with key community partners like the Bristol Somali Resource Centre.



Achievements and performance

There have been a number of major achievements by the young people and community around DigiLocal.

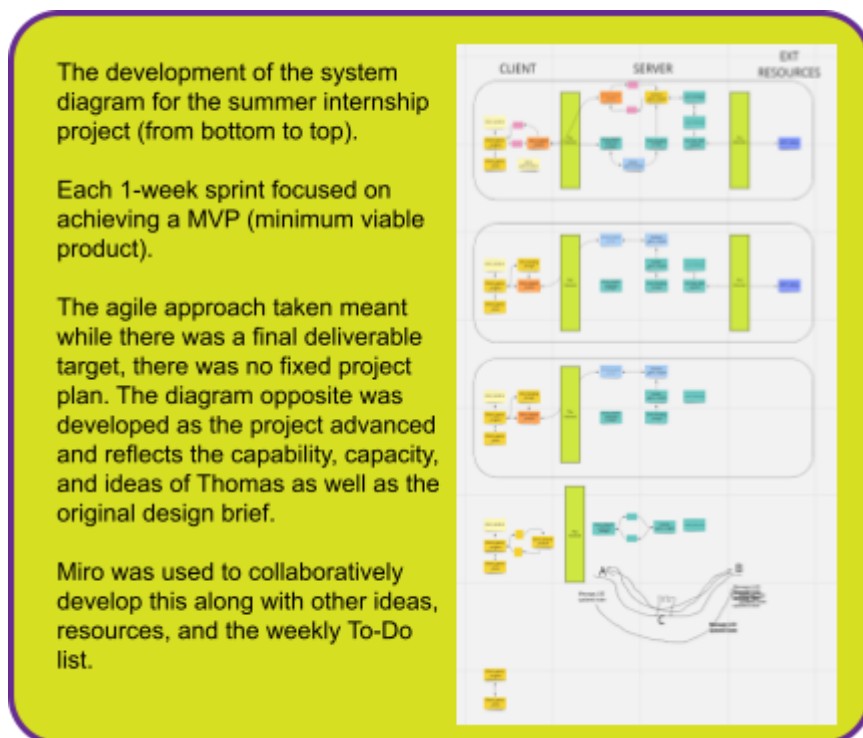
DigiLocal Internship

As an experiment in supporting young people further within the DigiLocal framework, we provided a paid internship for a young person over the summer of 2021. This was addressing a challenge set by our partners the Bristol Sport Foundation (BSF).

BSF wanted to develop a game to complement their healthy living campaign. The concept was to provide participants with a 'virtual' plant they could grow and nurture.

Thomas was offered the place and spent 8 weeks working with DigiLocal at the Ashton Gate Stadium to develop a data-driven, client-server, multi-player engine

that could drive such an application. This was coded in python, using Agile methods and version control on github (just as many software firms operate).



It also was nice to do as it was not one of my own: being complicated and out of my depth. But challenging and fun. ... The workflow method used in Miro meant it was easier to see what to do next without me getting ahead of myself and forgetting to add something so needing to undo or change a load of code to add it. ... The best bit would be all the new things I learnt most I added to the project. Like connecting computers together via internet. [sic]

Thomas (14)

Digilocal did not only teach him coding but valuable life skills, confidence and opened his world up to endless possibilities. ... Coding is not book work, but fun, something he would happily do 24/7. And thanks to the internship opportunity he had at digilocal, he feels confident this is something he could do as a living. [sic]

Thomas' mum

The opportunity afforded by the paid internship is one that we will be extending over the next few years to offer to more young people.

NASA International Space Apps Challenge

Over the weekend 1-2 October 2021 we hosted the NASA International Space Apps Challenge for the Bristol region. This was an online-only activity but operating on a global scale.

We hosted around a dozen young people over the weekend to explore space, data, and fun ideas for the global challenges set by NASA.

This was a joint event with London, Edinburgh, Brighton, and other cities around the UK.



Photo from 2019 as the 2021 event was exclusively online.

Performance

We try not to overburden our volunteers with recording every activity young people take part in. After all, our volunteers support us to encourage young people not to enter data in a spreadsheet. However, we do monitor attendance and ask our young people how they felt about our projects and clubs.

Over the period, 256 young people attended either an online or in-person club.

Our first in-person club after the COVID-19 pandemic and lock was with Filton Community Centre on 10 January 2022. Given the still uncertain public health concerns we decided not to rush to reopen clubs, only to have to close them again at short notice.

Between 10 January and 31 March we hosted 60 club sessions in-person as clubs began to open up. This represents 325 contact hours (not all clubs started with 10 young people, some clubs started later, and so on). A formal register is maintained for club session booking and attendance.

Our online clubs ran throughout the period April 2021 to March 2022. We hosted 7 sessions every week with around 10 young people attending each session. The decision was made at the start of lockdown not to require formal attendance registration or monitoring as many families were already undergoing severe stress and we didn't want to imply attendance was mandatory or that they would 'lose' their place through occasional non-attendance. Using an estimate of 7 young people at each session, this equates to 2352 contact hours.

A total of 2577 hours of young person support was delivered over the course of 1 April 2021 to 31 March 2022.

This coding club you've set up along with your volunteers is excellent, and what's even better is the fact that Digi local has lent us a laptop which means my son could also use it for his school work, as we were having problems trying to use a smart phone.

I can genuinely say the work John does is AMAZING!!!! For many years my daughter has used his coding club at her local youth centre and she enjoyed every moment of it. While other children opted for other activities she was more interested in coding. She is now set on being an architect when she's older (she's currently 9). Thank you John, I believe your sessions further helped to inspire her interests.

Financial review

Financial Position

The charity is in good financial health. Pages 12 and 13, show the Profit and Loss Account for the year and the Balance sheet as at 31 March 2022..

Salaries and wages

The main outgoing commitment is staff salaries.

In January 2022 two additional part-time employees were appointed to support the growing club coordination role. These were recruited through Babassa, a community based CIC supporting youth employment and engagement. Funding for these posts was from the National Lottery Awards for All programme.

The CEO is on a FTE salary of £20,800. There are no additional remuneration or benefits paid. The part-time salary falls under the minimum threshold for Statutory Pension contributions.

Reserves

At the end of the period, £17,407 was held in Unrestricted funds as reserves.

Free reserves available to the charity are £4,407. This is less than the Reserves Policy as set out further below, which requires the charity to hold unrestricted free reserves of £30,000. To address this future grant applications will include more emphasis on unrestricted / core cost funds. Additionally the planned DigiLocal Projects CIC Ltd will generate unrestricted Funds from trading activity that can be gifted back to the Charity.

Reserve Policy

Trustee's intention that in the event of significant disruption to the operating environment, the charity should be able to react and attempt to secure emergency funding to continue supporting our beneficiaries. In the worst case scenario, there should be sufficient funds to ensure a legal and orderly winding up process.

Trustees have set 6 month Unrestricted funds (to be reviewed not less than annually) based on average monthly cash expenditure on core overhead costs and excluding Restricted commitments.

In summary, the Reserves Policy will be to seek to hold sufficient Unreserved Funds to cover;

- minimum operating expenses for up to 6 months,
- wind up the Charity in a legal and orderly manner

The average monthly costs for the charity were £5,000 representing a 6 month cash flow of £30,000.

No material commitments have been made from Unrestricted Funds.

The charity will continue to raise unrestricted funds from donations, gifts, and charitable activities. These will be used to maintain the level of Reserves in accordance with the Policy. The current state of Reserves is reported to Trustees monthly.

Restricted Funds

£76,346 was held in Restricted Funds. These funds are not available for Reserves.

Fixed Assets

The charity holds 40 laptops as tangible fixed assets with a book value of £13,000 and these will be depreciated on a straight line over 4 years.

There are no other fixed assets owned by the charity..

Going Concern

The trustees have considered the going concern status of the charity and conclude that there are no material uncertainties affecting the ability of the charity to continue as a going concern. This has also been considered in the context of Covid-19 and the cash position at the date of signing along with future cash projections.

Sources of Funds

Quartet Community Foundation

The QCF has been the largest single source of funding for DigiLocal over the period. This is to be expected as they are the 'fund of funds' for the area.

Maintaining good professional relationships with QCF is important to the short-term financial stability of the Charity.

Major charitable donors

Additional major donations (>£5,000) have been received from National Lottery, Van Neste, DCMS Youth Investment Fund, Nisbet Trust, and the Society of Merchant Venturers.

Corporate Donors

No major donation has been received from companies during the period.

All corporate donors are included on our 'thank you' page of DigiLocal supporters, but not in any heightened priority or prominence.

No donor has received any material benefit from their donation.

Individual Donors

DigiLocal has been supported by 69 individuals. These are a mix of one-off donations and regular giving, and are made towards general activities and restricted funds.

We invite individual donors to complete a Gift Aid declaration where appropriate.

Structure, governance and management

DigiLocal is a Charitable Incorporated Organisation (CIO) governed by constitution filed with the Charity Commission.

There are 8 voluntary Trustees who have strategic governance over the Charity. One trustee has particular responsibility for financial matters, and one trustee has particular responsibility for safeguarding and policies.

The charity is managed day-to-day by the CEO. Trustees are kept apprised of key updates through a weekly email. Each week these address one of four strategic topics for the charity; 1) financial situation, 2) governance, 3) funding & grant applications, and 4) new initiatives or partnerships being considered.

Additional emails and phone calls are held ad hoc as needed.

Reference and administrative details

Charity name	DigiLocal CIO
Other name the charity uses	N / A
Registered charity number	1185746
Charity's principal address	Engine Shed, Bristol, BS1 6QH, UK

Names of the charity trustees who manage the charity

	Trustee Name	Office	Date Appointed / Reappointed
1	Michael Bartley	Chair	
2	Nicholas Flaherty		15 June 2022 (R)
3	Heather Macdonald Tait		
4	Ali Hassan		
5	Craig Oram	Treasurer	
6	Abdullahi Farah		15 June 2022 (R)
7	Bakoto Jobe		15 June 2022 (R)
8	Angela Loveridge		
9	Akash Sachdeva		1 July 2022 (A)

Name of chief executive or names of senior staff members

CEO: Dr John Bradford

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England & Wales/Scotland/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Declarations

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees:

Signatures		
Full Names	Michael Bartley	Craig Oram
Date	31 Jan 2022	31 Jan 2022

DIGILOCAL CIO

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2022

Independent examiner's report to the trustees of Digilocal CIO

I report to the trustees on my examination of the accounts of Digilocal CIO (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

DIGILOCAL CIO

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2022

Joshua Kingston BSc ACA
Burton Sweet Limited
Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:

DIGILOCAL CIO**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	5,706	75,791	81,497	64,269
Charitable activities	3	1,753	904	2,657	11,370
Interest Income		12	-	12	4
Total income		<u>7,471</u>	<u>76,695</u>	<u>84,166</u>	<u>75,643</u>
Expenditure on:					
Charitable activities	4	18,252	24,644	42,896	23,160
Total expenditure		<u>18,252</u>	<u>24,644</u>	<u>42,896</u>	<u>23,160</u>
Net income/(expenditure)	5	(10,781)	52,051	41,270	52,483
Transfers between funds		13,000	(13,000)	-	-
Net movement in funds		2,219	39,051	41,270	52,483
Total funds at start of year	12	15,188	37,295	52,483	-
Total funds at end of year	12	<u>17,407</u>	<u>76,346</u>	<u>93,753</u>	<u>52,483</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 14 to 20 form part of these financial statements

DIGILOCAL CIO
BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	13,000	-
		<u>13,000</u>	<u>-</u>
Current assets			
Debtors	9	4,769	9,847
Cash at bank and in hand		85,675	56,930
		<u>90,444</u>	<u>66,777</u>
Liabilities			
Creditors : amounts falling due within one year	10	(9,691)	(14,294)
Net current assets		<u>80,753</u>	<u>52,483</u>
Net assets		<u><u>93,753</u></u>	<u><u>52,483</u></u>
FUNDS			
Unrestricted funds	13	17,407	15,188
Restricted funds	13	76,346	37,295
Total funds		<u><u>93,753</u></u>	<u><u>52,483</u></u>

These financial statements were approved by the Trustees on 31 January 2023 and are signed on their behalf by:

Craig Oram
Trustee

The notes on pages 14 to 20 form part of these financial statements

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

The Trustees confirm they have complied with their duty to have regard to the public benefit guidance published by the Charity Commission (in accordance with the Charities Act 2011) and referred to it when reviewing the Charity's aims and objectives, and planning activities.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred.

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Accounting policies (*continued*)

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is calculated so as to write-off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Computer equipment on a straight line basis over 4 years

Debtors

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

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note of the financial statements.

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and Grants	5,706	75,791	81,497	64,269
	<u>5,706</u>	<u>75,791</u>	<u>81,497</u>	<u>64,269</u>

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Sale of goods/services	1,753	904	2,657	11,370
	<u>1,753</u>	<u>904</u>	<u>2,657</u>	<u>11,370</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

4 Expenditure on: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Direct Expenses	4,020	768	4,788	11,851
Advertising and Marketing	560	-	560	100
General Expenses	206	-	206	41
Consultancy fees	5,900	-	5,900	-
Insurance	214	-	214	209
Rent	707	-	707	480
Repairs and Maintenance	16	65	81	19
Staff costs (note 6)	4,701	23,155	27,856	8,094
Telephone and Internet	222	623	845	490
Staff Training	-	-	-	32
Subscriptions	50	-	50	-
Bank charges and interest	131	33	164	215
Travel expenses	23	-	23	-
Legal fees	142	-	142	-
Governance costs				
Accountancy costs	160	-	160	309
Independent Examination fees	1,200	-	1,200	1,320
Trustees expenses	-	-	-	-
	<u>18,252</u>	<u>24,644</u>	<u>42,896</u>	<u>23,160</u>

5 Net income/(expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Independent Examiner's fees	1,200	1,320
Trustees' travel, meeting and training expenses	-	-
	<u>1,200</u>	<u>1,320</u>

Nil Trustees have waived or have been reimbursed for their out of pocket travel expenses. No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £1,010 (2021: £nil).

As part of setting up the Charity, an interest-free loan was made in the prior year by one of the Trustees (Mr Nicholas Flaherty) of £1,010. This was to cover any initial setup costs and to provide capital to open the bank accounts. The loan was not used for expenditure. The loan was repaid 12 months after it was issued.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

6 Staff costs and numbers

The aggregate payroll costs were:

	2022 £	2021 £
Wages & salaries	25,908	8,000
Social security costs	1,593	94
Pension contributions	355	-
	<u>27,856</u>	<u>8,094</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 3 (2021: 1), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer's national insurance and employer's pension contributions were £21,444 (2021: £8,094).

7 Taxation

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

8 Tangible fixed assets

	Computer equipment £	Total £
Cost or valuation		
At 1 April 2021	-	-
Additions	13,000	13,000
At 31 March 2022	<u>13,000</u>	<u>13,000</u>
Depreciation		
At 1 April 2021	-	-
Charge for the year	-	-
At 31 March 2022	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2022	<u>13,000</u>	<u>13,000</u>
At 31 March 2021	<u>-</u>	<u>-</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9 Debtors

	2022 £	2021 £
Due in less than one year:		
Trade debtors	-	9,847
VAT	3,889	-
Other debtors	880	-
	<u>4,769</u>	<u>9,847</u>

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,171	22
Other creditors	444	40
Tax and NIC Payable	1,755	1,972
Accruals and deferred income	1,321	12,260
	<u>9,691</u>	<u>14,294</u>

11 Comparative movement in funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:			
Donations and legacies	17,721	46,548	64,269
Charitable activities	600	10,770	11,370
Interest Income	4	-	4
Total income	<u>18,325</u>	<u>57,318</u>	<u>75,643</u>
Expenditure on:			
Charitable activities	3,137	20,023	23,160
Total expenditure	<u>3,137</u>	<u>20,023</u>	<u>23,160</u>
Net income/(expenditure) and net movement in funds	15,188	37,295	52,483
Total funds at start of year	-	-	-
Total funds at end of year	<u>15,188</u>	<u>37,295</u>	<u>52,483</u>

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12 Movement in funds

For the year ended 31 March 2022

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Restricted funds					
Digital Exclusion	36,938	15,745	(18,459)	-	34,224
Club Support	-	43,000	(6,185)	-	36,815
Club equipment	-	17,500	-	(13,000)	4,500
Patchway Community	357	450	-	-	807
	<u>37,295</u>	<u>76,695</u>	<u>(24,644)</u>	<u>(13,000)</u>	<u>76,346</u>
Unrestricted funds					
General funds	15,188	7,471	(18,252)	13,000	17,407
	<u>15,188</u>	<u>7,471</u>	<u>(18,252)</u>	<u>13,000</u>	<u>17,407</u>
Total funds	<u>52,483</u>	<u>84,166</u>	<u>(42,896)</u>	<u>-</u>	<u>93,753</u>

Restricted fund descriptions

Digital Exclusion - launched in response to the COVID-19 pandemic and following approaches by community partners, we established our Digital Exclusion fund. The purpose of this fund is threefold;
1) cover direct expenses associated with laptop repurposing e.g. collection & distribution of laptops, and replacement parts;
2) cover direct expenses associated with providing data access, this is via a contract with a Bristol firm (Square One Networks) that provide a 12 month priced contract, on a rolling monthly renewal for unlimited data, and WiFi dongle;
3) overhead costs of managing those activities e.g. staff salaries. This fund includes a specific award from Quartet Community Foundation (A559801) and donations from corporates and individuals.

Patchway Community - a grant award from South Gloucestershire County Council to support a club at the Patchway Community Centre. The original award was made to cover 12 months of venue hire. That has not been fully spent due to COVID-19 lockdown. An extension has been agreed with South Gloucestershire County Council until 31 March 2022.

Club support - funds received to help fund computer clubs.

Club equipment - funds received to purchase laptops to be used by club participants. £13,000 was spent to purchase laptops during the year.

Continuity - a grant award from Quartet Community Foundation (A549841) to provide emergency funding for the charity at the start of the COVID-19 pandemic. It was for core costs and to ensure continuity of activities not covered by other funding.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12 Movement in funds (continued)

For the year ended 31 March 2021

	At 10 Oct 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
Restricted funds					
Digital Exclusion	-	54,432	(17,494)	-	36,938
Patchway Community	-	416	(59)	-	357
Continuity	-	2,470	(2,470)	-	-
	-	57,318	(20,023)	-	37,295
Unrestricted funds					
General funds	-	18,325	(3,137)	-	15,188
	-	18,325	(3,137)	-	15,188
Total funds	-	75,643	(23,160)	-	52,483

13 Analysis of net assets between funds

	Fixed assets £	Cash at bank £	Other net assets/ (liabilities) £	Total £
As at 31 March 2022				
Restricted funds	-	76,346	-	76,346
Unrestricted funds	13,000	9,329	(4,922)	17,407
	13,000	85,675	(4,922)	93,753

	Fixed assets £	Cash at bank £	Other net assets/ (liabilities) £	Total £
As at 31 March 2021				
Restricted funds	-	37,295	-	37,295
Unrestricted funds	-	19,635	(4,447)	15,188
	-	56,930	(4,447)	52,483

14 Related party transactions

There are no other transactions with trustees or other related parties other than those disclosed as required by the Statement of Recommended Practice (SORP) elsewhere in the financial statements.

Accounts



MAKING OUR DIGITAL FUTURE

DigiLocal CIO

Trustees' annual report

From: 10 Oct 2019 To: 31 March 2021

Reg Charity: 1185746

Company number: CE019153

This report covers an extended period from 10 Oct until 31 March. DigiLocal received its official charity registration on 10 October 2019. It was agreed at the Trustee AGM on 19 October 2020 to extend the initial reporting period to 31 March 2021. This would bring the financial reporting period into line with the Tax year and make for a fuller first year.

Objectives and activities

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, in particular but not exclusively by supporting free technology clubs.

The activities of the charity have been twofold over the last year.

Club support - pre-COVID-19

The flagship activity of DigiLocal is providing young people and communities with the resources and opportunities to run educational clubs. These clubs use coding as a means to develop problem solving skills and build resilience.

Over the period October 2019 until March 2020 these clubs took place in community venues. These venues supported 12 club sessions each week (details on impact described later).

Each club had access to project guides written either by DigiLocal or by CodeClub. All venues were registered as CodeClub venues to ensure this was valid.



Project guides were grouped into 3 colour brackets; White, Yellow, Blue. Young people were expected to progress through the colours in order and would receive a wristband on completion of a colour group. These wristbands were also usb memory sticks so that young people could take their work home and show parents / guardians what they had achieved.

Green and Orange colours were reserved for extra activities and/or group working.



Community Venues at March 2020:

1. Barton Hill Settlement
2. Bedminster Library (Bristol City Council)
3. BS3 Youth Club
4. Docklands Youth Project
5. Filton Avenue Primary School
6. Filton Library (South Gloucestershire Council)
7. Staple Hill Library (South Gloucestershire Council)
8. Bradley Stoke Library (South Gloucestershire Council)
9. Patchway Community Centre
10. Redmaids Girls School
11. Yate Library (South Gloucestershire Council)

In addition to these venues, clubs had been run with:

1. Malcolm X Community Centre
2. Summerhill Primary School
3. Windmill Hill Primary
4. Southmead Youth Centre

A core part of the DigiLocal activity was moving equipment between these venues. Equipment was generally 10 laptops, a 10-socket connector, and a 5 meter extension cord. This ensured that each club was supported by the same high-quality equipment, and was not reliant on venues (apart from WiFi).

At March 2020 DigiLocal was managing 30 laptops.

We had an arrangement with South Gloucestershire Council that they would transport 2 boxes of laptops (10 laptops in total) between Filton, Staple Hill, and Yate libraries using their inter-library transport. These laptops had been purchased via a small grant from the Libraries Service in 2017 to support outreach within their venues.

The other laptops had been purchased by High Tech Bristol and Bath CIC between 2015 and 2016 using funds from their activities. High Tech Bristol & Bath CIC had also purchased the sockets, cables, and boxes at the same time.

All the laptops had been depreciated to zero value and transferred to DigiLocal upon registration. The sockets, cables, and boxes were purchased as consumable equipment rather than capital expenditure. There was no residual book value to the equipment.

To support volunteers in this activity, DigiLocal used a CiviCRM system. This was a plugin to our Wordpress website (hosted on DigitalOcean via Cloudways). The CRM maintained records of every volunteer, responsible adult, young person, and community leader. Each club had a scheduled event with young people attending. Volunteers could sign in and record attendance to ensure we knew who was in each session. This was also a key part of our Safeguarding as it provided a secure note system for handling any allegations or suspicions.

Club support - COVID-19

With the first lockdown announced March 2020 we migrated all our clubs online, hosting our first virtual club session on 17 March 2020. We have hosted an online club session every night of the week (Monday - Friday) since then, with two sessions on Saturdays.

We migrated nearly 200 young people from our DigiLocal community clubs to a new online system. We also migrated nearly 40 volunteers, parents, and community members.

We adopted Google Workspace for Education. This was free for us as a charity and was a system that was familiar to staff and young people. Project guides were hosted on GDrive and new guides written and shared.

The included Classroom feature replaced the shared folders with project guides. Allowing us to offer more detailed support to online participants.

Club sessions were delivered via Google Meet, and the unique email accounts issued to everyone controlled access and ensured that the highest standards of safeguarding were maintained and even enhanced.

Laptop repurposing

A key benefit of DigiLocal was to take technology into communities in support of our club activity. With COVID-19 all that stopped and so the charity offered it's club laptops on long term loan to young people.

The charity was then approached by Councillor Cleo Lake to repurpose some donated laptops that she had been offered. This led to a new activity stream, repurposing donated laptops.

This activity has been in partnership with Avon Fire & Rescue Service and faith communities that have acted as public collection points. We have also partnered with faith groups and community charities, notably the Bristol Somali Resource Centre, for onward gifting.



Contribution of volunteers

DigiLocal has always relied heavily on volunteers from communities to deliver its activities. We have continued to be very fortunate to have committed volunteers able and willing to host online club sessions for young people, and to undertake a lot of the laptop repurposing.

Statement on public benefit

The objects of the CIO are for the public benefit, to advance the education of young people in the UK from groups that are under-represented within the technology industry, in particular but not exclusively by supporting free technology clubs.

Achievements and performance

NASA International Space Apps Challenge

Over the weekend 19-20 October 2019 we co-hosted the NASA International Space Apps Challenge with the Space Exploration Society from the University of the West of England (UWE). This was the first time that young people had been part of the Bristol entry for the challenge.

We brought 15 young people to the University for a 31hr code jam. More details in the

<https://digilocal.org.uk/fifteen-young-people-reach-new-heights-with-nasa-data/>



Financial review

Financial Position

The charity is in good financial health. Appendix A, and Appendix B, show the Profit & Loss for the period and the Balance Sheet statement for the year ended.

Salaries and wages

The main outgoing commitment is staff salaries. For the period there was a single part-time member of salaried staff; the CEO. The CEO worked on a voluntary basis at the start of the period as funding was not in place to support a salary. A grant award from the Quartet Community Fund provided income to cover a part-time salary and the charity registered for PAYE at that point.

The CEO is on a FTE salary of £20,800. There are no additional remuneration or benefits paid. The part-time salary falls under the minimum threshold for Statutory Pension contributions.

Reserves

At the end of the period, £15,188 was held in Unrestricted Funds as Reserves. This is inline with the Reserves Policy as set out further below.

Reserve Policy

It is the Trustee's intention that in the event of significant disruption to the operating environment, the charity should be able to react and attempt to secure emergency funding to continue supporting our beneficiaries. In the worst case scenario, there should be sufficient funds to ensure a legal and orderly winding up process.

The recent pandemic, and financial crisis before that, has led the Trustees to propose a 6 month Unrestricted Reserves (to be reviewed not less than annually) based on average monthly cash expenditure on core overhead costs and excluding Restricted commitments.

In summary, the Reserves Policy will be to seek to hold sufficient Unreserved Funds to cover;

- minimum operating expenses for up to 6 months,
- wind up the Charity in a legal and orderly manner

The average monthly costs for the charity were £2,391 representing a 6 month cash flow of £14,346. This is less than the current Unrestricted Funds and in line with the Reserves Policy.

No material commitments have been made from Unrestricted Funds.

The charity will continue to raise unrestricted funds from donations, gifts, and charitable activities. These will be used to maintain the level of Reserves in accordance with the Policy. The current state of Reserves is reported to Trustees monthly.

Restricted Funds

At the end of the period £66,777 was held in Total current Assets. £51,589 was held in Restricted Funds. These funds are not available for Reserves.

Fixed Assets

The charity does not hold tangible fixed assets or programme related investments that could be disposed of.

The charity does have a stock of around 30 laptops for supporting club activities, however, these have been previously depreciated to zero Fair Market Value. They were transferred to the Charity with no tangible value.

Going Concern

The trustees have considered the going concern status of the charity and conclude that there are no material uncertainties affecting the ability of the charity to continue as a going concern. This has also been considered in the context of Covid-19 and the cash position at the date of signing along with future cash projections.

Sources of Funds

Quartet Community Foundation

The QCF has been the largest single source of funding for DigiLocal over the period. This is to be expected as they are the 'fund of funds' for the area.

Maintaining good professional relationships with QCF is important to the short-term financial stability of the Charity.

Corporate Donors

DigiLocal has been in receipt of a major donation of unrestricted funds from a company (£10,000 from Tools for Schools Inc, trading as Book Creator). Since the donation, one of their staff has volunteered regularly with us, under the same terms and conditions as all other volunteers. A short 'thank you' video was recorded for TFS internal use.

DigiLocal has been in receipt of two major donations of restricted funds for our Digital Inclusion work. The first was from Baylis Estates Ltd (£20,000) and the second was from Immediate Media Company Bristol Ltd (£5,000).

All corporate donors are included on our 'thank you' page of DigiLocal supporters, but not in any heightened priority or prominence.

No donor has received any material benefit from their donation.

Individual Donors

DigiLocal has been supported by 66 individuals. These are a mix of one-off donations and regular giving, and are made towards general activities and restricted funds.

We invite individual donors to complete a Gift Aid declaration where appropriate.

Structure, governance and management

DigiLocal is a Charitable Incorporated Organisation (CIO) governed by constitution filed with the Charity Commission.

There are 8 voluntary Trustees who have strategic governance over the Charity. One trustee has particular responsibility for financial matters, and one trustee has particular responsibility for safeguarding and policies.

The charity is managed day-to-day by the CEO. Prior to COVID-19 the trustee's participated in quarterly meetings to discuss matters relevant to their responsibilities as Trustees. Since the initial lockdown of COVID-19 and reflecting the period of heightened risk these have been replaced by weekly update emails and calls as required.

The weekly update emails typically note any arising issues of strategic importance, along with a financial update on applications in development or expected to be secured. Changes to operations to comply with COVID-19 guidance is another regular item.

Reference and administrative details

Charity name	DigiLocal CIO
Other name the charity uses	N / A
Registered charity number	1185746
Charity's principal address	Engine Shed, Bristol, BS1 6QH, UK

Names of the charity trustees who manage the charity

	Trustee Name	Office	Date Appointed
1	Michael Bartley	Chair	19 Oct 2019
2	Nicholas Flaherty		19 Oct 2019
3	Heather Macdonald Tait		19 Oct 2019
4	Ali Hassan		19 Oct 2019
5	Craig Oram	Treasurer	19 Oct 2019
6	Abdullahi Farah		19 Oct 2019
7	Bakoto Jobe		19 Oct 2019
8	Angela Loveridge		19 Oct 2019

Corporate trustees – names of the directors at the date the report was approved

Director name	
None	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year
None	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	None
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	None

Name of chief executive or names of senior staff members

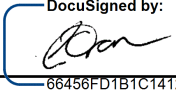
CEO: Dr John Bradford

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees:

Signatures	 66456FD1B1C1412...	
Full Names	Craig Oram	
Date	01 November 2021	

DIGILOCAL CIO

TRUSTEES'S RESPONSIBILITIES

PERIOD ENDED 31 MARCH 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

DIGILOCAL CIO

INDEPENDENT EXAMINER'S REPORT

PERIOD ENDED 31 MARCH 2021

Independent examiner's report to the trustees of Digilocal CIO

I report to the trustees on my examination of the accounts of Digilocal CIO (the Charity) for the period 10th October 2019 to 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

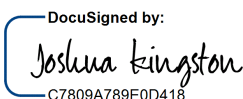
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

DocuSigned by:

C7809A789E0D418...

Joshua Kingston ACA
Burton Sweet Limited, Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

01 November 2021

Date:

DIGILOCAL CIO**STATEMENT OF FINANCIAL ACTIVITIES****PERIOD ENDED 31 MARCH 2021**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:	Note			
Donations and legacies	2	17,721	46,548	64,269
Charitable activities	3	600	10,770	11,370
Interest Income		4	-	4
Total income		<u>18,325</u>	<u>57,318</u>	<u>75,643</u>
Expenditure on:				
Charitable activities	4	3,137	20,023	23,160
Total expenditure		<u>3,137</u>	<u>20,023</u>	<u>23,160</u>
Net income/(expenditure) and net movement in funds	5	15,188	37,295	52,483
Total funds at start of year	10	-	-	-
Total funds at end of year	10	<u>15,188</u>	<u>37,295</u>	<u>52,483</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

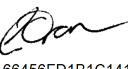
The notes on pages 14 to 18 form part of these financial statements

DIGILOCAL CIO**BALANCE SHEET****AS AT 31 MARCH 2021**

	Note	2021 £
Current assets		
Debtors	8	9,847
Cash at bank and in hand		56,930
		<u>66,777</u>
Liabilities		
Creditors : amounts falling due within one year	9	(14,294)
Net current assets		<u>52,483</u>
Net assets		<u><u>52,483</u></u>
FUNDS		
Unrestricted funds	10	15,188
Restricted funds	10	37,295
Total funds		<u><u>52,483</u></u>

01 November 2021

These financial statements were approved by the Trustees on and are signed on their behalf by:

DocuSigned by:

 66456FD1B1C1412...
Craig Oram
 Trustee

The notes on pages 14 to 18 form part of these financial statements

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2021

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Charities Act 2011, the Financial Reporting Standard 102 (FRS102) and the requirements of the Charities Statement of Recommended Practice based thereon.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred.

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Debtors

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

DIGILOCAL CIO**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 MARCH 2021**

1 Accounting policies (*continued*)**Cash and cash equivalents**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note of the financial statements.

2 Income from: Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations and Grants	17,721	46,548	64,269
	<u>17,721</u>	<u>46,548</u>	<u>64,269</u>

3 Income from: Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Sale of goods/services	600	10,770	11,370
	<u>600</u>	<u>10,770</u>	<u>11,370</u>

DIGILOCAL CIO**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 MARCH 2021****4 Expenditure on: Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Expenses	257	11,594	11,851
Advertising and Marketing	58	42	100
General Expenses	31	10	41
Insurance	209	-	209
Rent	480	-	480
Repairs and Maintenance	19	-	19
Staff costs (note 6)	-	8,094	8,094
Telephone and Internet	370	120	490
Staff Training	-	32	32
Bank Fees	84	131	215
Governance costs			
Accountancy costs	309	-	309
Independent Examination fees	1,320	-	1,320
Trustees expenses	-	-	-
	<u>3,137</u>	<u>20,023</u>	<u>23,160</u>

5 Net income/(expenditure) for the year

This is stated after charging:

	2021 £
Independent Examiner's fees	1,320
Trustees' travel, meeting and training expenses	-
	<u></u>

Nil Trustees have waived or have been reimbursed for their out of pocket travel expenses. No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £1,010.

As part of setting up the Charity, an interest-free loan was made by one of the Trustees (Mr Nicholas Flaherty) of £1,010. This was to cover any initial setup costs and to provide capital to open the bank accounts. The loan was not used for expenditure. There was £0.03 interest accrued on the loan. The loan was repaid 12 months after it was issued.

DIGILOCAL CIO

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2021

6 Staff costs and numbers

The aggregate payroll costs were:

	2021 £
Wages & salaries	8,000
Social security costs	94
Pension contributions	-
	<u>8,094</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 1, calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £8,094.

7 Taxation

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

8 Debtors

	2021 £
Due in less than one year:	
Trade debtors	9,847
	<u>9,847</u>

9 Creditors: amounts falling due within one year

	2021 £
Trade creditors	22
Other creditors	40
Tax and NIC Payable	1,972
Accruals and deferred income	12,260
	<u>14,294</u>

DIGILOCAL CIO**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 MARCH 2021****10 Movement in funds****For the year ended 31 March 2021**

	At 10 Oct 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
Restricted funds					
Digital Exclusion	-	54,432	(17,494)	-	36,938
Patchway Community	-	416	(59)	-	357
Continuity	-	2,470	(2,470)	-	-
	-	57,318	(20,023)	-	37,295
Unrestricted funds					
General funds	-	18,325	(3,137)	-	15,188
	-	18,325	(3,137)	-	15,188
Total funds	-	75,643	(23,160)	-	52,483

Restricted fund descriptions

Digital Exclusion - launched in response to the COVID-19 pandemic and following approaches by community partners, we established our Digital Exclusion fund. The purpose of this fund is threefold;

- 1) cover direct expenses associated with laptop repurposing e.g. collection & distribution of laptops, and replacement parts;
- 2) cover direct expenses associated with providing data access, this is via a contract with a Bristol firm (Square One Networks) that provide a 12 month priced contract, on a rolling monthly renewal for unlimited data, and WiFi dongle;
- 3) overhead costs of managing those activities e.g. staff salaries. This fund includes a specific award from Quartet Community Foundation (A559801) and donations from corporates and individuals.

Patchway Community - a grant award from South Gloucestershire County Council to support a club at the Patchway Community Centre. The original award was made to cover 12 months of venue hire. That has not been fully spent due to COVID-19 lockdown. An extension has been agreed with South Gloucestershire County Council until 31 March 2022.

Continuity - a grant award from Quartet Community Foundation (A549841) to provide emergency funding for the charity at the start of the COVID-19 pandemic. It was for core costs and to ensure continuity of activities not covered by other funding.

11 Related party transactions

There are no other transactions with trustees or other related parties other than those disclosed as required by the Statement of Recommended Practice (SORP) elsewhere in the financial statements.