



Annual Report and Accounts
For the year ended 31st December 2023

Charity Registration Number: 1197240

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Reference and Administrative Information

The Board of Trustees are pleased to submit their report and independently examined financial statements for the year ended 31st December 2023.

Every Child Online was incorporated on 21 December 2021 and is a registered charity (number 1197240). Its objects, powers and other constitutional matters are set out in its Constitution dated 31 October 2021. These financial statements comply with the current Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Charity Name: Every Child Online

Charity The Charity was registered with the Charity Commission on 21st December 2021.

Registration: The registration number is 1197240

Trademark No: UK00003582737
Mark: Every Child Online (Figurative) Owner:
Every Child Online
Class(es): 36,37,39

Registered Every Child Online Suite B, 15 Buckwins Square, Burnt Mills Ind.
Est. Basildon Essex SS131BJ. UK.

Office Objects For the public benefit, the prevention or relief of poverty by providing refurbished laptops to children and young adults in need so they can access educational materials and online classes to enable them to study from home.

Board of Trustees The Trustees who served during the year or who were serving at the date of this report was:
Simon Gurner (Chair) (Appointed 27 April 2021)
Ethan Roberts (Appointed 27 April 2021)
Elsa Nathan (Appointed 17th July 2023)
Melanie Hall (Appointed 12 July 2023)

Bankers Barclays Bank, 19 Town Square, Basildon SS14 1BD

Independent Examiners Brooms Professional Services Limited - Broom House, 39/43 London Road, Benfleet SS7 2QL

Letter from the Chair

Dear Supporters, Partners, and Friends,

As I reflect on 2023, I am filled with immense pride for what we have accomplished together at Every Child Online. This year has been a testament to the power of community, dedication, and shared purpose. Our mission to close the digital divide for children and young adults has reached new heights, and it is thanks to the tireless efforts of our volunteers, students, staff, and the support from our donors and corporate partners.

This year, we received over 7,000 devices—each one representing an opportunity for a child or young person to connect, learn, and grow. These devices were not just donations; they were lifelines, empowering young people who otherwise might have been left behind in our increasingly digital world. The support from our corporate partners, who have consistently provided surplus technology, has been invaluable. To the businesses and their staff who believe in our cause, I extend my deepest gratitude. Your contributions have allowed us to change lives and communities.

Our incredible volunteers and work placement students deserve special recognition. Their hard work and passion have been the driving force behind the refurbishment of thousands of devices. I am continually impressed by their commitment to our charity to helping us making a difference. Many of our volunteers come from diverse backgrounds, and it is inspiring to see how their skills and enthusiasm have not only contributed to the success of the charity but also enriched their own experiences.

The past year has also been marked by the growing relationships we have fostered with schools, social services, and charities across Essex and London. These partnerships are central to our work, ensuring that our devices reach the children and young adults who need them the most. Each device we distribute represents a chance for a young person to overcome the barriers of digital isolation and thrive in their education and beyond.

Looking ahead, we remain steadfast in our commitment to eradicate digital poverty. We are expanding our team, growing our operations, and continuing to engage with businesses, trusts, and other organisations that share our vision. Together, we will continue to bridge the digital divide, and I am excited about the future we are shaping for the next generation in our community.

To everyone who has been part of this journey—thank you. Your support is making a tangible difference, and together, we are creating opportunities that will last a lifetime.



Simon Gurner
Co-Founder & Chair of Trustees - Every Child Online

Annual Report of the Trustees and Management

1. Structure, Governance and Management

Structure

Every Child Online is a Registered Charitable Incorporated Organisation (CIO)

Governance

Our board of trustees is responsible for setting the overall strategy and direction of the charity, and for ensuring Every Child Online uses its resources effectively in pursuit of our mission. Trustees are unpaid members of the charity who are either elected to the board by the other members or invited to join the board because of their specialist knowledge.

The executive team works closely with the board of trustees to help turn our vision and strategy into a reality. They are responsible for the day-to-day management of the charity. The charity is governed by its constitution which sets out the charity's objects and the framework within which we must operate to achieve them.

1.1. Rules Governing the Appointment of Trustees.

Maximum and Minimum Trustees

Every Child Online allows up to 12 Trustees, with a minimum of three serving at any time.

Trustee Recruitment Process

Potential Trustees can be recruited through:

- Recommendation
- Referral (e.g., Council for Voluntary Services)
- Self-Referral
- Advertisements following a skills audit

Appointment Process

Prospective Trustees initially meet the CEO for an operational overview and are provided with written information about the charity. They then meet with at least two Board members to discuss:

- Skills and experience
- Background in governance
- Experience with children and young people
- Ongoing Training and Development

Trustees receive ongoing training in areas such as:

- Health and Safety
- Employment Law
- Financial Management
- Safeguarding

Updates are shared via board meetings, emails, and through training provided in-house or by external organisations.

Trustee Financial Management

The charity's treasurer has the ultimate responsibility for ensuring the effective implementation of Every Child Online's financial management policy and the effectiveness of Every Child Online's financial management system.

The trustees are responsible for approving all financial transactions except where authority has been granted to the Chief Executive in accordance with the Expenditure Authorisation Policy. The Treasurer has direct responsibility for overseeing all financial transactions, including where authority has been granted to the Chief Executive by the trustees.

Trustees are responsible for approving the annual budget and all variations to the budget. The Treasurer has direct responsibility for ensuring that proper budgets are prepared and any variations to an approved budget are properly evidenced before presentation to the Trustees.

1.5 Risk management and internal controls

In its commitment to sound governance, the charity diligently conducts and continually monitors a comprehensive risk assessment process. Through this process, the organization identifies and proactively addresses key financial, operational, governance, reputational, and regulatory risks that could potentially impact its ability to achieve its mission.

Our corporate risk register serves as a repository of the charity's exposure to significant risks, employing a robust scoring mechanism that evaluates both the potential impact and likelihood of each risk. This assessment takes into account the efficacy of existing controls and the measures in place to mitigate these risks. Throughout the reporting period, the CEO and Board of Trustees have maintained a vigilant oversight of these risks.

The ultimate responsibility for assessing and managing the risks facing the charity rests with the Board of Trustees, who are entrusted with ensuring the implementation of appropriate internal control systems. To aid in this endeavour, the Audit and Finance Committee, as well as the Quality Committee, have been delegated the task of providing oversight. The charity remains proactive in undertaking mitigating actions in response to all major identified risks.

The trustees hold the conviction that they diligently take reasonable measures to both identify and mitigate the major risks to which the charity is exposed. They are committed to establishing robust processes aimed at risk management, recognizing, however, that these processes are designed to manage rather than completely eliminate all significant risks. Consequently, they can offer reasonable assurance but acknowledge that absolute certainty in risk management and the elimination of material errors is an elusive goal.

2. Reserves Policy

Every Child Online recognises the importance of having financial reserves. While our current turnover does not allow us to allocate a fixed reserve, we are aware of the need to ensure long-term sustainability and financial resilience. This reserves policy outlines our approach to managing potential financial risks and preparing for future growth.

The purpose of our reserves policy is to:

As we progress, the trustees aim to build reserves equivalent to three months of operating costs. This will provide security to cover key operational costs, such as staffing, refurbishments, and essential services,

should there be any delays in income or unexpected demands. The reserve target will be reviewed annually as part of our financial planning and will be updated as our income and expenses grow.

Use of Reserves

In the event of a financial shortfall, reserves may be used to:

- Cover essential operating costs (e.g., rent, utilities, staff salaries).
- Address short-term cash flow issues.
- Provide seed funding for urgent projects that align with the charity's strategic objectives.

3. Objectives and Activities

In the modern world, access to digital technology is essential for education, communication, and career development. Yet, for many children and young adults, digital poverty remains a significant barrier. Every Child Online is committed to addressing this issue by providing refurbished technology to those in need, supporting environmental sustainability through the circular economy, and helping to prevent electronic waste (e-waste). Our activities in 2023 have been driven by these objectives, ensuring that young people can access the opportunities they deserve, while also contributing to environmental goals.

3.1 Digital Isolation

Digital exclusion, or isolation, is a growing challenge for young people. Many lack access to the internet and devices needed to participate in online learning, career development, and social activities. Without a computer, Mobile phone or internet connection, students cannot engage in online classrooms, access educational resources, or apply for jobs and apprenticeships. Additionally, digital isolation limits access to vital social interactions that take place in digital spaces, leaving young people disconnected from peers and unable to take advantage of key opportunities.

Our Impact: Every Child Online has worked to combat this isolation by refurbishing and distributing preowned laptops, PCs, tablets, and mobile devices to children and young adults. By doing so, we provide a lifeline to students who would otherwise be left behind. Our efforts ensure that these young people can participate fully in their education and prepare for the digital future.

3.2 Academic Disadvantage

Digital poverty creates significant disparities in academic achievement. Without access to technology, students struggle to complete assignments, participate in online classes, or engage in extracurricular learning. This gap is expected to widen as digital tools become more integrated into education. Research has shown that technology enhances learning outcomes,

yet many disadvantaged students are falling behind, unable to access the resources that their peers use daily.

Our Impact: By refurbishing and providing high-quality devices to students, we are levelling the playing field. Every Child Online enables schools and educational institutions to support students who would otherwise be excluded from digital learning. Our devices ensure that students have the tools they need to thrive academically, allowing teachers to implement more innovative and inclusive teaching methods.

3.3 Social Development and Self-Esteem

The social impact of digital exclusion is profound. Young people who do not have access to technology often experience feelings of inadequacy and low self-esteem. Watching their peers engage in digital worlds, from social media to online gaming, can leave those without access feeling left out and disconnected. This exclusion can have long-term effects on mental health and social integration.

4. Our Impact

Through our device distribution programs, we not only provide technology but also restore a sense of inclusion for digitally isolated children. Having access to digital tools allows them to engage socially, participate in online communities, and build their self-esteem, which is crucial for personal development and emotional well-being.

4.1 Supporting Schools and Educational Institutions

In the UK, many schools face budget constraints that limit their ability to invest in the latest technology. In some cases, schools have been forced to cut IT budgets, restricting students' access to digital learning tools. This lack of resources affects both teachers and students, as outdated or insufficient equipment hinders the potential for modern, digital education.

In 2023, Every Child Online significantly expanded its impact, supporting 98 additional schools across Essex and London, by supplying and fully equipping classrooms with desktop PCs, monitors, mice, keyboards, and all necessary power and data accessories. By providing these refurbished devices, we are empowering teachers to integrate digital tools into their teaching, enhancing the learning experience and helping students develop essential digital skills.

We have also grown our network of partners, including charities, social service departments, and educational clubs, to ensure more children and young adults have access to the technology they need. Our partnerships with charities like The Song Schools and Signals aim to inspire a passion for technology and digital creativity, fostering an environment where young people without access to devices can explore their potential in digital arts, music, and creative media.

By connecting young learners to technology that mirrors what is used in modern workplaces, we are helping to close the digital divide and ignite enthusiasm for technology-based skills, preparing the next generation for future career opportunities.

4.2 Circular Economy and E-Waste Prevention

Our work not only supports digital inclusion but also plays a vital role in environmental sustainability. By acquiring surplus devices from businesses and individuals, we divert electronic waste from landfills and ensure that valuable resources are reused. E-waste is one of the fastest-growing environmental issues globally, and by refurbishing and redistributing devices, we extend the life cycle of this technology, reducing the need for new production and the environmental impact associated with it.

In 2023, we prevented over 50 tons of e-waste from entering landfills, contributing to a more sustainable future. Our efforts are part of the circular economy, where used devices are given a second life and repurposed for those in need. This not only benefits the environment but also supports our donors' corporate social responsibility (CSR) and sustainability goals, as businesses that contribute to our programs help reduce their own environmental impact.

4.3 Professional ITAD Services

Every Child Online also competes with for-profit organisations in the secure IT Asset Disposal (ITAD) sector. Our service includes industry-standard data destruction for donated devices, ensuring complete transparency and security for our donors. This professional approach not only instils confidence in our partners but also helps us build long-term relationships with businesses committed to both social impact and environmental sustainability.

By offering professional ITAD services to businesses, we are able to ensure that the data on donated devices is securely wiped and destroyed. This allows businesses to meet their compliance requirements while contributing to a greater cause - bridging the digital divide.

5. Corporate Partnerships and Device Donations

We have expanded our partnerships with businesses across the UK. Companies large and small recognised the social impact of donating their surplus technology and took action. This year alone, we received large contributions from 175 new businesses and hundreds of smaller but not less impactful donations of tech from hundreds of public supporters, all of whom share our commitment to reducing digital poverty.

These donations are vital to our mission, allowing us to refurbish and distribute devices to those most in need. Our role as a key partner in corporate ESG (Environmental, Social, and Governance) and CRM (Corporate Responsibility Management) strategies has strengthened, with companies increasingly seeing the value of contributing to social impact projects that align with their sustainability goals.

6. Our Work-placements and Volunteers

Our ongoing partnerships with schools, colleges, and nonprofit organisation Employ-Ability have continued to flourish. Through our collaboration with South Essex College and USP College, we provided weekly workplace opportunities to students, helping over 40 of them to gain hands-on experience in refurbishing technology. This year, we also continued our successful partnership with Employ-Ability, offering individuals with mental health challenges an opportunity to re-enter the workforce through meaningful supporting roles.

Our volunteers, whether students or individuals facing barriers to employment, are integral to the success of our mission. Their dedication and hard work enable us to refurbish and distribute devices at scale, ensuring that as many young people as possible can benefit from the technology we provide.

7. Marketing and Outreach Activities

In 2023, we launched the Pass IT On campaign, which quickly gained traction with companies across the UK. This initiative encourages businesses to host internal events, inviting staff, as well as their families and friends, to donate surplus tech. The collective effort has resulted in a significant increase in device donations, allowing us to refurbish more technology and distribute it to children and young adults in need. By engaging employees and fostering a sense of purpose within organisations, Pass IT On has become a powerful tool for addressing digital poverty and promoting sustainability.

Building on the success of previous years, 2023 also saw the expansion of the IT Full Circle campaign. This movement encourages businesses to adopt a circular economy approach by donating their surplus IT equipment. Devices contributed through IT Full Circle are often of a much higher specification than schools can typically afford, even when refurbished. By providing these advanced devices to schools, we enable students to access crucial software like coding programs, graphic design applications, and office tools, which are essential for developing the digital skills needed in today's workforce.

Both campaigns directly address the daily struggles UK schools face in integrating digital learning. Many schools are unable to provide adequate technology for students who don't have devices at home. The IT Full Circle campaign not only helps bridge this gap but also supports long-term skill development, ensuring that students are prepared for the future job market.

7.1 Exhibitions and Industry Engagement

This year, we had the privilege of attending key industry exhibitions, including Reset Connect 2023 focused in businesses linked to sustainability and DTX 2023. These events provided invaluable opportunities to connect with industry leaders, corporate partners, and potential donors. Our presence at these exhibitions has elevated our profile within the digital inclusion space, allowing us to forge new partnerships and raise awareness of the critical issue of digital exclusion

8. Future Strategy and Plans for 2024

As we look ahead to 2024, Every Child Online is focused on building upon the success of our existing programs while embracing new opportunities to expand our impact. Our future strategy revolves around improving the quality of our services, increasing our outreach, and strengthening our partnerships to support even more children and young adults across the UK.

8.1 Expanding IT Asset Disposal Services

In 2024, we plan to significantly enhance our IT Asset Disposal (ITAD) services, ensuring that we meet the evolving needs of our corporate customers and donors. Our goal is to provide professional, secure ITAD services that rival those of commercial enterprises, while maintaining our focus on digital inclusion and sustainability. By improving the quality of our refurbishments and offering more comprehensive data-wiping services, we aim to foster long-term partnerships with businesses that share our commitment to social responsibility.

To achieve this, we are investing in new data-wiping equipment that will vastly increase the number of devices we can process. This investment will enable us to improve our productivity and better serve our corporate partners. Alongside this, we plan to hire further experienced and professional wiping staff, ensuring that our processes meet the highest industry standards. We also intend to enhance the training and supervision of our work placement students, providing them with the skills they need to succeed in the tech industry.

8.2 Building Stronger Relationships and Attending Industry Exhibitions

In 2024, we will continue to develop stronger relationships with our supporters by attending further exhibitions as charity sponsor and networking events. In 2023, we laid the groundwork for these efforts by attending key exhibitions and developing strong relationships with event industry leaders, and in 2024, we plan to expand our presence at such events. These exhibitions provide valuable opportunities to connect with potential partners, donors, and supporters, allowing us to raise awareness of our cause and grow our network.

8.3 Commitment to Charity Partnerships and NSPCC – Childline

Our partnerships with charity organisations will remain a cornerstone of our strategy moving forward. In 2024, we will continue to collaborate with partners like the NSPCC, through our Childline initiative. For every laptop, desktop, mobile phone, and tablet we distribute, we will include a prominent sticker that directs children and young adults to Childline's services. This partnership ensures that every device we send out not only provides digital access but also promotes a vital support network for young people in need.

8.4 Innovative Expansion of Our Reach

Finally, our 2024 strategy includes finding innovative ways to extend our reach to more families. One of our key objectives is to expand the provision of desktop computers, ensuring that entire families—particularly those with multiple children, have access to the technology they need. By focusing on desktop distribution alongside our work with laptops and mobile devices, we can better serve households where digital access is limited or nonexistent.

9. Statement of Disclosure to the Independent Examiner

Each Trustee, at the time this report is approved, confirms the following:

- (a) To the best of their knowledge, no relevant audit information has been withheld from the charity's independent examiner.
- (b) Every Trustee has taken all necessary steps to ensure that they are aware of any relevant audit information, including making appropriate inquiries with their fellow Trustees and the charity's independent examiner. This has been done to ensure that any pertinent information required for the preparation of the independent examiner's report has been disclosed.

Independent Examiners

The charity's officers have agreed to re-appoint Brooms Professional Services Limited (BPSL) as the charity's Independent Examiner. This proposal will be formally presented to the Board at the upcoming meeting for approval.

Approved by the Board and signed on its behalf by:



Simon Gurner
Co-Founder and Chair of Trustees

Independent Examiner's Report

I report on the accounts of the Charity for the year ended 31st December 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act 2011);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act 2011); and
- to state whether particular matters have come to our attention.

Basis of independent examiners' report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

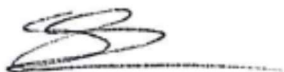
- which gives me reasonable cause to believe that, in any material respect, the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011 and the regulations made thereunder.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Sonia Shah

Brooms Professional Services Ltd

Broom House

39/43 London Road

Hadleigh

Benfleet

Essex SS7 2QL

Dated: 29th October 2024

Statement Of financial Position

Description	Note	Unrestricted Funds	Restricted Funds				2023 Total £	2022 Total £
		General Fund £	Essex Community Foundation £	Sunrise Technologies £	Communities Team £	Pass IT On £		
Income and endowments from:								
Donations and legacies	2	6,163	10,000	8,400	-	12,700	37,263	41,071
Charitable activities		29,108	-	-	-	-	29,108	-
Other trading activities		-	-	-	-	-	-	13,396
Investments		-	-	-	-	-	-	-
Total income and endowments		35,271	10,000	8,400	-	12,700	66,371	54,467
Expenditure on:								
Raising funds	3	-	-	-	-	-	-	207
Charitable activities	4	38,316	9,483	8,400	-	12,075	68,274	45,943
Other		-	-	-	-	-	-	-
Total expenditure		38,316	9,483	8,400	-	12,075	68,274	46,150
Net gains/(Losses) on investments		-	-	-	-	-	-	-
Net income/(expenditure)		(3,045)	517	-	-	625	(1,903)	8,317
Transfers between funds		428	-	147	(575)		-	(428)
Net movement in funds		(2,617)	517	147	(575)	625	(1,903)	7,889
Balance brought forward at 1st January 2023		4,496	3,393	(147)	575		8,317	-
Balances carried forward at 31st December 2023		1,879	3,910	-	-	625	6,414	7,889

Balance Sheet

	Notes	£	<u>2023</u> £	£	<u>2022</u> £
Fixed assets	7		1,325		1,766
Current assets					
Balances with bankers		7,835		7,751	
Cash in hand		-		-	
<i>Total current assets</i>		<u>7,835</u>		<u>7,751</u>	
Creditors: amounts falling due within one year					
Creditors	9	2,746		1,200	
		<u>2,746</u>		<u>1,200</u>	
<i>Net current assets</i>			5,089		6,551
<i>Total assets less current liabilities</i>			<u>6,414</u>		<u>8,317</u>
Unrestricted funds					
General fund			1,879		4,496
Restricted funds					
Essex Community Foundation			3,910		3,393
Sunrise Technologies			-		(147)
Communities Team			-		575
Pass IT On			625		-
			<u>6,414</u>		<u>8,317</u>

These financial statements were approved by the Trustees on 29th October 2024 and signed on their behalf by:



Simon Gurner (Chairman of Trustees)

1. Accounting Policies

a. Accounting Convention

The financial statements have been prepared under the historical cost convention. They have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16th July 2014, applicable accounting standards and the Charities Act 2011. They have been prepared on an accruals basis of accounting.

b. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 a restatement of comparative items was needed. No restatements were required.

c. Income Recognition

Income is recognized in the period when the Charity is entitled to receipt and the amount can be measured with reasonable accuracy. In accordance with this policy:

Grants are included when the conditions for receipt have been complied with.

d. Fund Accounting

General funds are unrestricted funds which are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Designated funds are comprised of unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific funds. The aim and use of each restricted fund is set out in the notes to the financial statements.

e. Bank Deposits

Interest receivable is included in the income and expenditure account when it is received at an amount which includes any tax credit recoverable from HM Revenue & Customs. Interest received from deposits are accounted on receipt.

f. Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

g. Allocation of Support and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

The only apportionment to governance costs relate to administrative salaries etc. which are apportioned on the basis of 10% to governance costs, based on staff time allocated to governance issues.

h. Income Tax Reclaimed on Gift Aid

Income tax is recovered from HMRC on income received from donations by way of the gift aid scheme during the year.

i. Tangible Fixed Assets

Tangible fixed assets are capitalised when the cost of such assets (excluding VAT) exceeds £200. Tangible fixed assets are stated at cost less depreciation which is provided in annual instalments over the estimated useful economic lives of the assets.

Depreciation is provided at the following annual rates:

Fixtures and fittings 25% straight line.

j. Stocks

Stocks consist of purchased goods for resale and are stated at the lower of cost and net realisable value. Provision is made for slow-moving or obsolete items where appropriate.

2. Donations and legacies

	Unrestricted Fund	Restricted Funds				2023	2022
	General Fund £	Essex Community Foundation £	Sunrise Technologies £	Communities Team £	Pass IT On £	Total £	Total £
Donations, grants, gifts and legacies	6,163	10,000	8,400	-	12,700	37,263	41,072
	<u>6,163</u>	<u>10,000</u>	<u>8,400</u>	<u>-</u>	<u>12,700</u>	<u>37,263</u>	<u>41,072</u>

**3. Expenditure on:
Raising funds**

	Unrestricted Fund	Restricted Funds				2023	2022
	General Fund £	Essex Community Foundation £	Sunrise Technologies £	Communities Team £	Pass IT On £	Total £	Total £
Fund raising costs	-	-	-	-	-	-	207
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>207</u>

4. Expenditure on: Charitable activities	Unrestricted Fund	Restricted Funds				2023 Total £	2022 Total £
		General Fund	Essex Community Foundation	Sunrise Technologies	Communities Team	Pass IT On	
<i>In furtherance of the Charity's objectives.</i>	£	£	£	£	£	£	£
Salary and national insurance	6,950	9,266	-	-	2,317	18,532	15,562
Pensions	163	217	-	-	54	434	206
Professional fees	7,743	-	-	-	2,581	10,323	-
Telephone and postage	371	-	-	-	124	494	2,517
Training	214	-	-	-	71	285	-
Office supplies	-	-	-	-	-	-	-
Insurance and affiliation fees	447	-	-	-	149	595	2,302
Travel and motor expenses	1,979	-	-	-	660	2,639	2,223
Advertising and promotions	7,211	-	-	-	2,404	9,615	6,256
Office equipment and copier hire	3,141	-	-	-	1,047	4,187	6,021
Computer expenses	385	-	-	-	128	513	2,758
Other Legal and Professional	234	-	-	-	78	312	695
Accountancy	1,644	-	-	-	-	1,644	1,308
Sundry expenses	2,839	-	-	-	946	3,785	2,441
Entertainment	88	-	-	-	29	117	131
Rent, rates and services	4,468	-	8,400	-	1,489	14,357	2,934
Depreciation of fixtures, fittings and equipment	442	-	-	-	-	442	589
	<u>38,316</u>	<u>9,483</u>	<u>8,400</u>	<u>-</u>	<u>12,075</u>	<u>68,274</u>	<u>45,943</u>

5. Allocation of governance and support costs

		2023		2022
	Total allocated £	Governance related £	Other Support costs £	Total allocated
Salary and national insurance	1,853	1,853		1,556
Pensions	43	43		21
Professional fees	10,323		10,323	-
Office supplies	-			-
Insurance and affiliation fees	595		595	2,302
Office equipment and copier hire	4,187		4,187	6,020
Computer expenses	513		513	2,758
Accountancy	1,644	1,644		1,308
Sundry expenses	3,785		3,785	2,441
Rent, rates and services	14,357		14,357	2,934
	<u>37,301</u>	<u>3,541</u>	<u>33,760</u>	<u>19,340</u>

6. Net Incoming Resources after charging:

	2023	2022
<i>Net incoming resources are stated after charging in the General Fund:</i>	£	£
Brooms Professional Services Ltd:		
independent examination	1,200	1,200
accountancy, taxation and consultancy	-	-
Depreciation	442	589
Operating lease rentals of equipment	-	-
	<u>1,642</u>	<u>1,789</u>

7. Fixed Assets

	Fixtures, Fittings and Equipment £	Total £
Cost/Valuation		
At 1st January 2023	2,355	2,355
Additions	-	-
Disposals	-	-
At 31st December 2023	<u>2,355</u>	<u>2,355</u>
Depreciation		
At 1st January 2023	589	589
Charge for year	442	442
Disposals	-	-
At 31st December 2023	<u>1,031</u>	<u>1,031</u>
Net Book Value		
At 31st December 2022	<u>1,766</u>	<u>1,766</u>
At 31st December 2023	<u>1,325</u>	<u>1,325</u>

8. Creditors

	2023 £	2022 £
Sundry creditors, accruals and deferred income	2,746	1,200
	<u>2,746</u>	<u>1,200</u>

9. Staff costs

	2023	2022
	£	£
Salaries	18,532	13,938
Pension	434	206
Employers' national insurance	-	1,624
	<u>18,966</u>	<u>15,768</u>
	No.	No.
Average number of staff during the year:		
Employee's emoluments below £60,000	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

No trustee or person related or connected by business to them has received any remuneration from the Charity nor have they entered into any transaction, contract or other arrangement with the Charity during the year.

During the year, no expenses were reimbursed to the Board of Trustee members which principally represent reimbursed travelling, accommodation and subsistence expenses in attending meetings and official arrangements.

10. Funds

- a. The general fund is an unrestricted fund used for general purposes.
- b. The Essex Community Foundation goes towards paying 50% of our 2023 staff fees and this commitment continues into 2024.
- c. The Sunrise Technologies fund has covered the rent cost for 2023.
- d. Pass IT On - Is an online campaign looking to support the work of the charity.

	£	<u>2023</u> £	£	<u>2022</u> £
Income				
Grants received		31,100		500
Donations received		6,163		40,571
Sale of goods		29,108		13,396
		<u>66,371</u>		<u>54,467</u>
Deduct: Expenditure				
Salaries and National Insurance	18,532		15,562	
Pension	434		206	
Professional Fees	10,323		-	
Telephone and Postage	494		2,517	
Training	285		-	
Office Supplies	-		-	
Insurance and Affiliation Fees	595		2,302	
Motor and Travel	2,639		2,223	
Advertising and Promotion	9,615		6,256	
Office Equipment and Copier Lease	4,187		6,021	
Computer Costs	513		2,758	
Other Legal and Professional	312		695	
Accountancy	1,644		1,308	
Sundry Expenses	3,785		2,441	
Entertainment	117		131	
Rent, Rates and Services	14,357		2,934	
Fund Raising Costs	-		207	
Fixtures, Fittings and Equipment Depreciation	442		589	
		<u>68,274</u>		<u>46,150</u>
Total Expenditure				
		<u>(1,903)</u>		<u>8,317</u>
(Deficit)/Surplus for the Year				