



Annual Report and Accounts
For the year ended 31st December 2024

Charity Registration Number: 1197240

Contents

Reference and Administrative Information	3
Letter from the Chair	4
Annual Report of the Trustees and Management	6
Statement of Trustees' Responsibilities	14
Independent Examiner's Report	15
Statement of Financial Activities	16
Financial Statement Signatory	17
Notes to the Financial Statements for the year ended 31st Dec 2024	18

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 2024.

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 27th April 2021)
Ethan Roberts (Appointed 27th April 2021)
Elsa Nathan (Appointed 17th July 2023)
Melanie Hall (Appointed 12th 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,

2024 has been a landmark year for Every Child Online, marked by strategic growth, strengthened partnerships, and an expanded impact on digital inclusion and online safety.

Expanding Our Reach Through Industry Engagement & Strategic Partnerships

This year, we actively participated as Charity Partner to some of the UK's largest industry exhibitions, engaging with like-minded professionals across multiple sectors. These events provided a valuable platform to raise awareness of our mission, forge new partnerships, and expand our support network.

A key focus in 2024 has been developing strong relationships with companies that prioritise Environmental, Social, and Governance (ESG), Corporate Social Responsibility (CSR), Sustainability, and Social Impact. Businesses with these mandates have increasingly recognised the value of partnering with Every Child Online, as our work aligns directly with their commitment to digital inclusion, education, and sustainability. Through these growing partnerships, we are creating mutual benefits, helping companies meet their ESG and CSR goals while ensuring more young people gain access to technology and digital learning tools.

With more corporate donors stepping forward to contribute surplus IT assets and financial support, the biggest winners are the children and young adults we support. These collaborations are not just about technology donations; they are about long-term impact, bridging the digital divide, and equipping young people with the tools they need to thrive in an increasingly digital world.

Increasing Volunteer and Staff Capacity

With the continued growth of our initiatives, we have expanded our team by increasing both full-time, work experience students and volunteer support. This resource ensures that we can meet the rising demand for our devices and IT refurbishing, while also fostering a dedicated community of individuals committed to making a difference.

Beyond Device Distribution: Advancing Digital Literacy & Online Safety

While our core mission remains centered on supplying devices to partnering schools, charities, and social service departments, we have been developing to offer digital literacy training as well. This prepares individuals with essential IT skills, helping them navigate the digital world safely and effectively.

Looking ahead to 2025, we are preparing to launch our Online Safety Awareness program, ensuring that children, parents, and educators have access to crucial guidance on staying safe online. This initiative will further solidify our role as a leader in both digital inclusion and Online Safety awareness.

Stronger Partnerships with Local Colleges

We have strengthened our collaboration with local colleges, creating new

pathways for students to gain hands-on experience in IT refurbishing, digital literacy training, and volunteering within our projects. These partnerships not only support our mission but also provide valuable career and development opportunities for young people.

Expanding Our Community Impact Through New Initiatives

Building on the success of IT Full Circle and Pass IT On, we have launched additional community-focused initiatives, including our Tech Give Away Events. These events provide fully refurbished computers and accessories to families facing digital exclusion, ensuring that no child is left without the tools needed for education and personal development.

Looking Ahead to 2025

With strong momentum behind us, Every Child Online is set to provide an even greater impact in 2025. We will continue expanding our reach, strengthening our partnerships, and launching new projects to ensure that every child has access to technology, education, and a safer digital future.

Together, with the support of our partners, volunteers, and donors, we are making digital inclusion a reality for those who need it most.

A Heartfelt Thank You

As we reflect on the incredible progress made in 2024, we want to express our deepest gratitude to all the individuals, companies, and organisations who have supported Every Child Online. Your generosity, commitment, and belief in our mission have been instrumental in driving real change, ensuring that thousands of children and young adults have access to the technology and digital skills they need to succeed.

To our charity partners and support organisations who have come to rely on us, we want to reassure you that the best of our impact is yet to come. We remain dedicated to our cause, continuously evolving and strengthening our efforts to meet the growing need for digital inclusion and online safety education. Together, we are making a lasting difference.

Thank you for standing with us, believing in our vision, and helping us build a future where no child is left behind in the digital world. We look forward to another year of growth, collaboration, and life-changing impact.
With gratitude.



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

Annual Report of the Trustees and Management

1. Structure, Governance and Management

1.1 Structure

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

1.2 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.

2. 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.

2.1 Trustee Recruitment Process

Potential Trustees can be recruited through:

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

2.2 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

2.3 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.

3. 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 for 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.

4. 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.

5. 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.

6. Reserves Policy and Financial Stability

6.1 Purpose of the Reserves Policy

To underpin our long-term resilience, the trustees have adopted a reserves policy that ensures Every Child Online maintains a prudent financial buffer. This policy safeguards continuity of mission-critical operations during income fluctuations or unexpected demands. In 2024 we have intensified this approach as part of a broader strategic shift: launching a affiliated CIC to deliver professional ITAD services, thereby diversifying income and strengthening financial sustainability.

6.2 Target Level and Monitoring

As we grow, our reserves target is equivalent to **three months of core operating expenditure**, encompassing staffing, premises costs, refurbishment operations, and key overheads. We review this target annually in our financial planning cycle—and adjust it in line with projected income and cost structure changes, particularly in light of the new ITAD services arm.

6.3 Use of Reserves

In circumstances of financial strain, reserves may be deployed for:

- Covering essential operating costs (staff salaries, rent, utilities, equipment maintenance) to ensure mission continuity
- Mitigating short-term cash flow gaps while payments or grants are delayed
- Seeding or bridging funding for projects or initiatives that align with our strategic goals (especially new outreach pilots or dovetailing with the CIC)

We intend to draw on reserves only when other funding sources are exhausted or inappropriate, and always with board approval and rigorous oversight.

7. Strategic Objectives and Activities (2024)

In an increasingly digital world, exclusion from technology is a profound barrier to education, employment, and participation in modern society. Every Child Online exists to remove that barrier by providing children and young adults with access to technology and the opportunity to connect, learn, and thrive.

2024 was a year of strategic transition for the charity. Our focus was on strengthening operational stability, expanding our partnerships, and establishing a foundation for long-term sustainability through the creation of our affiliated Community Interest Company (CIC), Everyone Digital CIC, which was incorporated in November 2024.

While Every Child Online remains entirely focused on supporting children and young adults, the CIC has been established to manage accredited IT Asset Disposal (ITAD) and refurbishment services that will, over time, provide a sustainable income stream to help underwrite our social mission. This partnership enables the charity to focus on impact while ensuring future financial resilience.

7.1 Tackling Digital Exclusion and Isolation

Digital isolation continues to affect thousands of young people across the UK, particularly those from disadvantaged backgrounds. Without access to a suitable computer, mobile phone, or internet connection, many children and young adults remain unable to participate in online education, apply for jobs or apprenticeships, or communicate effectively with peers and teachers.

Our Approach in 2024

In 2024, we continued our core mission of collecting, refurbishing, and redistributing donated technology to children and young adults through partnerships with schools, charities, and social service departments. By working through these trusted organisations, we ensured devices reached those most in need.

Our partnership with Vodafone continued to support our Mobile Lifeline Project, providing prepaid SIM cards offering six months of calls, texts, and data to young people in or leaving care. This support helps keep vulnerable individuals connected to friends, family, and vital support services.

Through our work, we delivered over 5,000 refurbished devices across Essex, London, and beyond, directly addressing the barriers that prevent young people from engaging fully in education and society.

7.2 Educational Opportunity and Equity

Access to technology is fundamental to learning. Without it, students are disadvantaged from the start. Throughout 2024, Every Child Online strengthened its collaboration with schools, helping to reduce the digital attainment gap by supplying high-quality refurbished devices and equipment to classrooms and learning environments.

7.3 Impact and Performance in 2024

Despite being a transitional year, 2024 saw significant operational success and continued growth in community impact.

Key Outcomes:

- Over 5,000 refurbished devices distributed nationally through partnerships with schools, charities, and social service departments.
- Increased community engagement through local events, school fetes, and outreach activities promoting digital inclusion.

- Enhanced recycling compliance, with 6.2 tonnes of materials processed through certified WEEE recycling, generating income and reducing environmental impact.
- Expanded partnerships with major corporate donors, including Allen Motor Group, Kennedys Law, Vodafone, and BDC Travel (supported by the John and Marine van Vlissingen Foundation).
- Strengthened institutional relationships, particularly with colleges and employability organisations such as Employ-Ability, offering students and volunteers valuable work experience in IT refurbishment and logistics.

These achievements demonstrate how strategic consolidation can deliver substantial real-world impact while laying the groundwork for long-term growth.

8.1 Supporting Schools and Community Organisations

Every Child Online's support to schools and community partners remains central to its mission. In 2024, the charity continued to provide refurbished computers, monitors, and peripherals to classrooms in deprived areas, youth centres, and partner organisations across Essex and London, plus organisations in other UK areas on a case by case bases..

By supplying fully equipped IT setups, the charity enables teachers to deliver modern, interactive lessons, ensuring that children from disadvantaged households are not left behind in a digitally dependent education system.

Additionally, our partnerships with local charities and social care departments have helped thousands of families access reliable technology for home learning, social connection, and access to essential online services.

8.2 Circular Economy and Sustainability

Every Child Online's commitment to environmental sustainability underpins its digital inclusion work. By extending the life of donated equipment, the charity helps reduce electronic waste and promotes a circular economy model.

All devices are processed using Global Erasure, accredited data-wiping software that ensures full data security and peace of mind for donors. Components that cannot be refurbished are responsibly recycled through approved WEEE partners, ensuring zero landfill contribution wherever possible.

8.3 Partnerships and Corporate Engagement

Partnerships are the foundation of Every Child Online's success. In 2024, we strengthened ties with businesses and funders who share our commitment to social impact and sustainability.

Key 2024 Highlights:

- £10,000 grant from the John and Marine van Vlissingen Foundation through BDC Travel.
- Ongoing partnerships with Vodafone, Kennedys Law, Sunrise Technologies, and the Insurance Industry Charitable Foundation.
- Continued sponsorship from Allen Motor Group, supporting transport and logistics for collections and deliveries.
- Participation as Charity Partner at major national exhibitions, including DTX, InfoSec Europe, BETT, and Reset Connect at Excel London.
- These collaborations have strengthened our network, increased our visibility, and helped sustain the growing demand for digital inclusion support.

8.4 Volunteers, Students, and Work Placements

Our volunteers and student placements remain at the heart of Every Child Online. Throughout 2024, we worked with colleges such as USP College and South Essex College to provide meaningful hands-on experience in computer refurbishment, logistics, and sustainability.

These partnerships not only enhance the learning experience of young people but also support our operational capacity. Volunteers from Employ-Ability and other local initiatives have continued to make vital contributions, gaining confidence, transferable skills, and a pathway back into employment.

9. Summary

2024 was a pivotal year for Every Child Online, one of reflection, consolidation, and preparation. The creation of Everyone Digital CIC marks a significant step towards a more sustainable model, enabling the charity to remain mission-focused while building a strong operational foundation for the years ahead.

By distributing over 5,000 devices, expanding partnerships, and strengthening governance, the charity has ensured that its impact continues to grow — reaching more young people, schools, and families than ever before.

As we move into 2025, Every Child Online is positioned to expand into digital literacy, online safety, and new regional outreach programmes in Thurrock and Newham — ensuring that no child is left behind in the digital age.

9.1 Future Strategy and Plans for 2025 and Beyond

Looking forward, our strategic thrust is to cement the integrated model: a charity focused on closing the digital divide, online safety and community engagement supported by a robust social enterprise (the CIC) delivering accredited ITAD and refurbishing services. Key strategic goals include:

1. **Scale the CIC**, expand geographically, secure long-term contracts, invest in certification, and reach financial break-even or surplus.

2. **Deepen Integration** — align CIC operations and charity programmes (e.g. priority refurbishment for inclusion programmes, discount services for digital inclusion charitable organisations).
3. **Expand Outreach** — move into new regions beyond Essex and London, particularly underserved rural or post-industrial communities.
4. **Measure & Communicate Impact** — build a strong monitoring, evaluation and learning (MEL) framework to measure educational outcomes, social inclusion, environmental impact and financial sustainability.
5. **Advocacy & Policy** — use our field experience to inform and influence policy on digital inclusion, e-waste regulation, and public sector device provision.
6. **Diversify Funding Mix** — maintain grant and donation streams, but increase earned income share via CIC services, corporate sponsorships, subscription models (e.g. support plans for refurbished devices), and impact investing.
7. **Build Resilience** — continue growing reserves to protect mission stability; revisit our reserves target as our cost base and operational risk evolve.

10. 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

Every Child Online

Charity Registration Number: 1197240

STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

BROOMS PROFESSIONAL SERVICES LIMITED
CHARTERED CERTIFIED ACCOUNTANTS
REGISTERED AUDITORS

Every Child Online Statement of Trustees' Responsibilities

The trustees are required to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those accounts, the trustees are required to:

Select suitable accounting policies and then apply them consistently,

Make judgements and estimates that are reasonable and prudent,

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts,

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity at any time. They also are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiners' Report to the Trustees of Every Child Online
for the year ended 31st December 2024**

I report on the accounts of the Charity for the year ended 31st December 2024

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 thereunderhave 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 2025

Every Child Online
Statement of Financial Activities for the year ended 31st December 2024

Description	Note	Unrestricted Funds	Restricted Funds				2024 Total £	2023 Total £
		General Fund £	Essex Community Foundation £	Sunrise Technologies £	Communities Team £	Pass IT On £		
Income and endowments from:								
Donations and legacies	2	25,259	-	9,100	-	-	34,359	37,263
Charitable activities		67,542	-	-	-	-	67,542	29,108
Other trading activities		-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-
Total income and endowments		92,801	-	9,100	-	-	101,901	66,371
Expenditure on:								
Raising funds	3	-	-	-	-	-	-	-
Charitable activities	4	96,575	-	8,400	-	-	104,975	68,274
Other		-	-	-	-	-	-	-
Total expenditure		96,575	-	8,400	-	-	104,975	68,274
Net gains/(Losses) on investments		-	-	-	-	-	-	-
Net income/(expenditure)		(3,774)	-	700	-	-	(3,074)	(1,903)
Transfers between funds		4,535	(3,910)	-	-	(625)	-	-
Net movement in funds		761	(3,910)	700	-	(625)	(3,074)	(1,903)
Balance brought forward at 1st January 2024		1,879	3,910	-	-	625	6,414	8,317
Balances carried forward at 31st December 2024		2,640	-	700	-	-	3,340	6,414

Every Child Online
Statement of Financial Activities for the year ended 31st December 2024

	Notes	£	<u>2024</u> £	£	<u>2023</u> £
Fixed assets	7		993		1,766
Current assets					
Trade Debtors		2,215		-	
Balances with bankers		1,632		7,751	
Cash in hand		-		-	
<i>Total current assets</i>			<u>3,847</u>	<u>7,751</u>	
Creditors: amounts falling due within one year					
Creditors	9	1,500		1,200	
			<u>1,500</u>	<u>1,200</u>	
<i>Net current assets</i>			2,347		6,551
<i>Total assets less current liabilities</i>			<u>3,340</u>		<u>8,317</u>
Unrestricted funds					
General fund			2,640		4,496
Restricted funds					
Essex Community Foundation			-		3,393
Sunrise Technologies			700		(147)
Communities Team			-		575
Pass IT On			-		-
			<u>3,340</u>		<u>8,317</u>

These financial statements were approved by the Trustees on 29th October 2025 and signed on their behalf by:



Simon Gurner (Chairman of Trustees)

Every Child Online
Statement of Financial Activities for the year ended 31st December 2024

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.

Every Child Online
Statement of Financial Activities for the year ended 31st December 2024

2. Donations and legacies

	Unrestricted Fund	Restricted Funds					
	General Fund £	Essex Community Foundation £	Sunrise Technologies £	Communities Team £	Pass IT On £	2024 Total £	2023 Total £
Donations, grants, gifts and legacies	25,259	-	9,100	-	-	34,359	37,263
	<u>25,259</u>	<u>-</u>	<u>9,100</u>	<u>-</u>	<u>-</u>	<u>34,359</u>	<u>37,263</u>

**3. Expenditure on:
Raising funds**

	Unrestricted Fund	Restricted Funds					
	General Fund £	Essex Community Foundation £	Sunrise Technologies £	Communities Team £	Pass IT On £	2024 Total £	2023 Total £
<i>Fund raising costs</i>	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**4. Expenditure on:
Charitable activities**

	Unrestricted Fund	Restricted Funds					
	General Fund £	Essex Community Foundation £	Sunrise Technologies £	Communities Team £	Pass IT On £	2024 Total £	2023 Total £
<i>In furtherance of the Charity's objectives.</i>							
Salary and national insurance	117	-	-	-	-	117	18,532
Pensions	-	-	-	-	-	-	434
Professional fees	57,990	-	-	-	-	57,990	10,323
Telephone and postage	5,281	-	-	-	-	5,281	494
Training	-	-	-	-	-	-	285
Office supplies	495	-	-	-	-	495	-
Insurance and affiliation fees	400	-	-	-	-	400	595
Travel and motor expenses	6,311	-	-	-	-	6,311	2,639
Advertising and promotions	4,081	-	-	-	-	4,081	9,615
Office equipment and copier hire	4,685	-	-	-	-	4,685	4,187
Computer expenses	9,996	-	-	-	-	9,996	513
Other Legal and Professional	-	-	-	-	-	-	312
Accountancy	1,572	-	-	-	-	1,572	1,644
Sundry expenses	580	-	-	-	-	580	3,785
Entertainment	-	-	-	-	-	-	117
Rent, rates and services	4,736	-	8,400	-	-	13,136	14,357
Depreciation of fixtures, fittings and equipment	331	-	-	-	-	331	442
	<u>96,575</u>	<u>-</u>	<u>8,400</u>	<u>-</u>	<u>-</u>	<u>104,975</u>	<u>68,274</u>

Every Child Online
Statement of Financial Activities for the year ended 31st December 2023

5. Allocation of governance and support costs

	2024			2023
	Total allocated £	Governance related £	Other Support costs £	Total allocated
Salary and national insurance	12	12		1,853
Pensions	-	-		43
Professional fees	57,990		57,990	10,323
Office supplies	495		495	-
Insurance and affiliation fees	400		400	595
Office equipment and copier hire	4,685		4,685	4,187
Computer expenses	9,996		9,996	513
Accountancy	1,572	1,572		1,644
Sundry expenses	580		580	3,785
Rent, rates and services	13,136		13,136	14,357
	<u>88,866</u>	<u>1,584</u>	<u>87,282</u>	<u>37,300</u>

6. Net Incoming Resources after charging:

	2024 £	2023 £
<i>Net incoming resources are stated after charging in the General Fund:</i>		
Brooms Professional Services Ltd:		
independent examination	1,500	1,200
accountancy, taxation and consultancy	-	-
Depreciation	331	442
Operating lease rentals of equipment	-	-
	<u>1,831</u>	<u>1,642</u>

Every Child Online
Statement of Financial Activities for the year ended 31st December 2024

7. Fixed Assets

	Fixtures, Fittings and Equipment £	Total £
Cost/Valuation		
At 1st January 2024	2,355	2,355
Additions	-	-
Disposals	-	-
At 31st December 2024	<u>2,355</u>	<u>2,355</u>
Depreciation		
At 1st January 2024	1,031	1,031
Charge for year	331	331
Disposals	-	-
At 31st December 2024	<u>1,362</u>	<u>1,362</u>
Net Book Value		
At 31st December 2023	<u>1,324</u>	<u>1,324</u>
At 31st December 2024	<u>993</u>	<u>993</u>

8. Creditors

	2024 £	2023 £
Sundry creditors, accruals and deferred income	1,500	2,746
	<u>1,500</u>	<u>2,746</u>

Every Child Online
Statement of Financial Activities for the year ended 31st December 2024

9. Staff costs

	2024 £	2023 £
Salaries	117	18,532
Pension	-	434
Employers' national insurance	-	-
	<u>117</u>	<u>18,966</u>

Average number of staff during the year:

	No.	No.
Employee's emoluments below £60,000	<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 was a fund that contributed to staff fees in 2023 and ceased within the year.

- c. The Sunrise Technologies fund has covered the rent cost for 2024.
- d. Pass IT On - was an online campaign looking to support the work of the charity, this ceased in 2024.

Every Child Online
Statement of Financial Activities for the year ended 31st December 2024

	<u>2024</u>	<u>2023</u>
	£	£
Income		
Grants received	9,100	31,100
Donations received	25,259	6,163
Sale of goods	<u>67,542</u>	<u>29,108</u>
	101,901	66,371
Deduct: Expenditure		
<u>Cost of Sales</u>		
Computer Costs	9,996	513
Postage	<u>5,281</u>	<u>494</u>
	15,277	1,007
<u>Admin Expenses</u>		
Salaries and National Insurance	117	18,532
Pension	-	434
Professional Fees	57,990	10,323
Training	-	285
Office Supplies	495	-
Insurance and Affiliation Fees	400	595
Motor and Travel	6,311	2,639
Advertising and Promotion	4,081	9,615
Office Equipment and Copier Lease	4,685	4,187
Other Legal and Professional	-	312
Accountancy	1,572	1,644
Sundry Expenses	580	3,785
Entertainment	-	117
Rent, Rates and Services	13,136	14,357
Fixtures, Fittings and Equipment Depreciation	<u>331</u>	<u>442</u>
	89,698	67,267
Total Expenditure	104,975	68,274
(Deficit)/Surplus for the Year	<u><u>(3,074)</u></u>	<u><u>(1,903)</u></u>

Note: This page does not form part of the formal accounts.