

# The Turing Trust

Scotland · Charity number SC046150

## Details

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Status	Active
Legal form	CIO (Charitable Incorporated Organisation, E&W;)
Registered	2015-11-19
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Unit 7C Pentland Industrial Estate Pentland Road Loanhead EH20 9QH
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Website	<a href="http://www.turingtrust.co.uk">www.turingtrust.co.uk</a>
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## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the promotion of equality and diversity', 'the advancement of environmental protection or improvement'

**Beneficiaries:** 'Children or young people', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

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

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** UK and overseas

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£783,216	£598,501	-	12
2024-12-31	£649,498	£662,800	-	10
2023-12-31	£963,338	£745,729	-	11
2022-12-31	£1,005,015	£611,149	-	8
2021-12-31	£663,542	£398,590	-	9
2020-12-31	£414,514	£395,382	-	4

**The Turing Trust**

Scotland - Charity number SC046150

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# Accounts

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# Annual Report 2025



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

## Chief Executive Officer's Report

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

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

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



*James Turing*

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

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

## Chief Executive Officer's Report (2)

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

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

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

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

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



*James Turing, February 2026*



## About The Turing Trust

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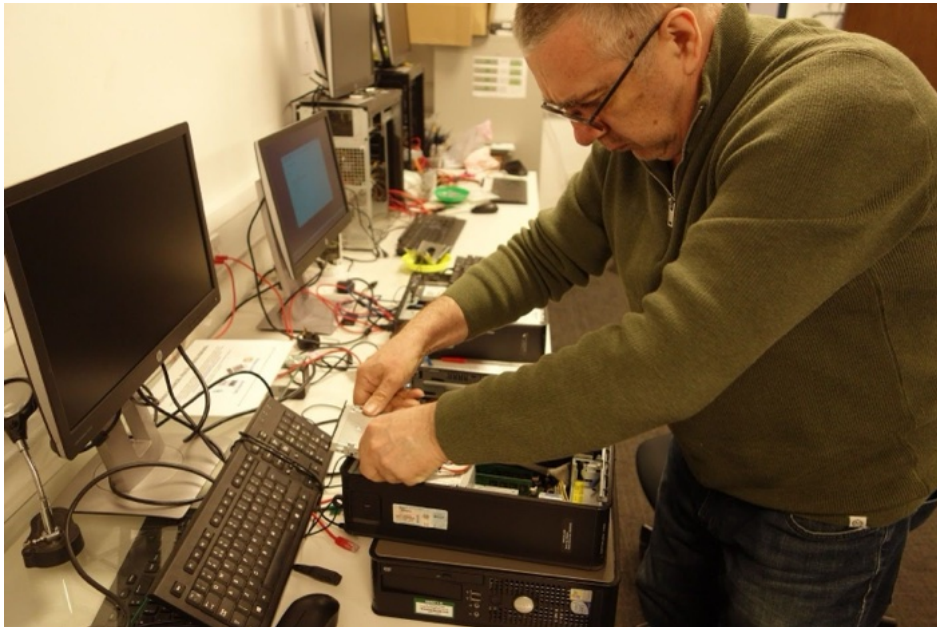
**The Turing Trust was set up by Alan Turing's family to enable IT-supported learning by reusing computers in classrooms globally. Our operations in the UK provide valuable training & volunteering opportunities for our local Edinburgh community while reducing waste and contributing to an environmentally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

### **Our vision**

A world with technology-enabled education for all.

### **Our mission**

To empower disadvantaged communities using information technology enabled learning.



## Our Impact to Date

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### **Since our founding we have:**

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

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

## Who We Helped

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

### The United Kingdom

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



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

*Volunteers at our Pentland workshop (right).*



## Who We Helped (2)

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



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



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

## Ecological Stewardship

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

## 2025 Facts & Figures

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### What We Did - Our Outputs

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



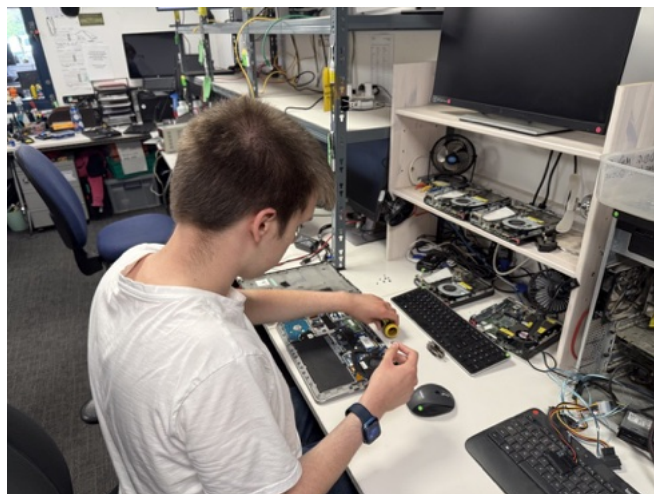
## What We Achieved - Our Outcomes

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### Our main outcomes in 2025 included:

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

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



## What Difference Was Made - Impact (UK)

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

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

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

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

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



## What Difference Was Made - Impact (Global)

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### Global Impact

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

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

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



*Maranatha Girls Academy, Blantyre, Southern Region, Malawi*

## Our Projects

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### ***Empowering Education, Advancing Equality, And Promoting Sustainability***

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

### **Supporting Our UK Community**

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

#### **Local Empowerment Programme**

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

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

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

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

## Supporting Our UK Community (2)

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### Employability & Further Education Impacts

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

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

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



## Supporting Our UK Community (3)

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

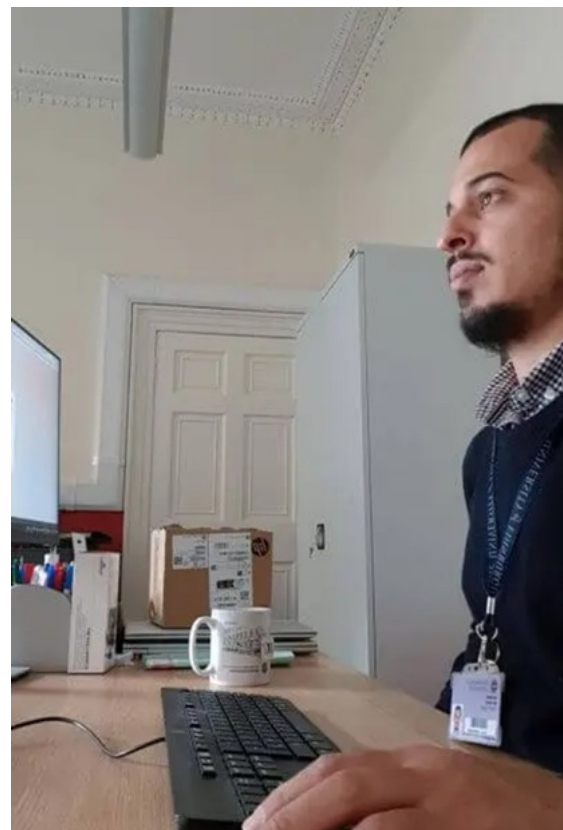
One of our favourite stories that demonstrates some of these impacts for one of our community members comes from Abubakr. When Abubakr first joined us, he was working hard toward his National Progression Award (NPA) and looking for a way to turn his academic knowledge into real-world skills. He was eager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

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

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

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

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



## Supporting Our UK Community (4)

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### Wellbeing Impacts

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

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

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

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

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

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

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

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

## Supporting Our UK Community (5)



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

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

## Bridging the Hardware Gap with DigiUK

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

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

### Perth Minorities Association

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

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

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

## Bridging the Hardware Gap with DigiUK (2)

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### Clarion Housing

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

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

### Multi-Cultural Family Base

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

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

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

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

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



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

## Building Community Awareness

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

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

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

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



*Team from First Sentier Group on a Corporate Volunteering Day*

## Malawi: Scaling Digital Literacy

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

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

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

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

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

### 2025 Milestones



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



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



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



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

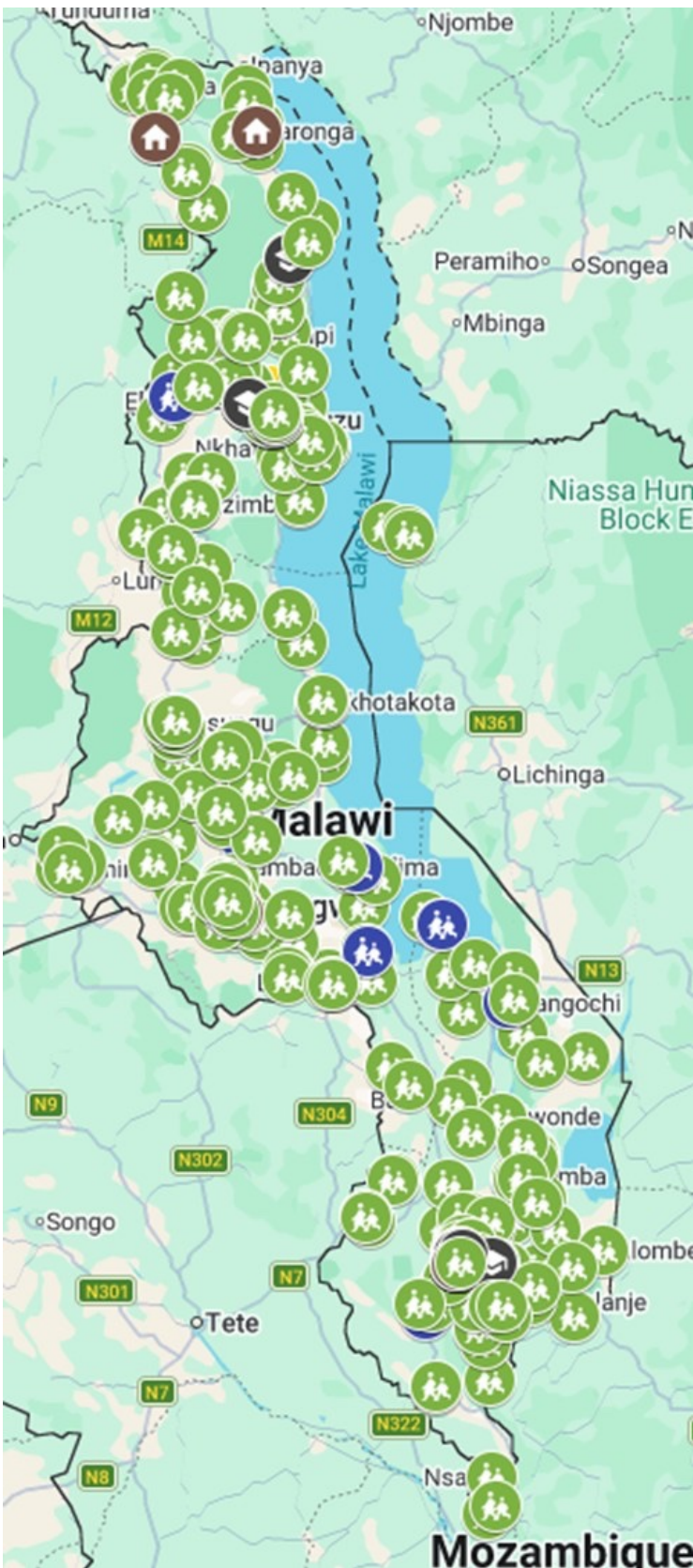


Monitoring and Evaluation. We gathered feedback from **196** students and teachers, ensuring our programme remained responsive to the needs of teachers and pupils.









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

## Schools with Turing Trust Computers



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

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

## Monitoring and Evaluation

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

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

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

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

## Case studies from Malawi

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### Transforming Education for Students with Disabilities in Malawi

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



## Case studies from Malawi (2)

### Supporting Learning at Mkomachi Community Day Secondary School

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



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

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

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

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



## Case studies from Malawi (3)

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### Promoting digital literacy amongst Malawi's youth

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



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

## Teacher Training in Malawi

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



## Volunteers and Supporters

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

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

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

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

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

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

## Environmental Metrics

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

This effort resulted in:

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

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



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



*Left Edinburgh April 2025  
Arrived Lilongwe August 2025.*

- 823 Desktop PCs
- 505 Laptops
- 1099 Monitors



## Global Outreach

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

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

### Helping Change Lives in Kenya

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

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

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

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

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

## Global Outreach (2)

### From Classrooms to Careers. Transforming Education for Women in Tanzania

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



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

### Supporting Digital Education in Remote Communities in Sierra Leone

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

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

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

## 2026 Aims and Objectives

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

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

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

### Trustees Perspective

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

### Aim 1: Supporting UK Communities

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

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

### Aim 2: Sustainable Educational Technology For All

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

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



## Our Partners

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**Scottish Government**  
Riaghaltas na h-Alba



**Baillie Gifford™**



Midlothian





## Our Partners (2)

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## Our Technology Donors

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**Scottish Government**  
Riaghaltas na h-Alba



**National  
Records of  
Scotland**



## Our Technology Donors (2)

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## Trustee Report

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### Structure, Governance and Management

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

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

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

#### **Constitution**

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

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

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

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

#### **Governance**

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

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

#### **Trustee recruitment, induction and training**

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

## Structure, Governance and Management (2)

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

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

### Public benefit

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

### Pay and Remuneration of Key Personnel

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

### Advisory board

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

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

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

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

### Charity Details and Contact Information:

**Charity Name:** The Turing Trust

**Registered Charity Number in Scotland:** SC046150

**Registered Charity Number in England and Wales:** 1156687

**Company Number:** CE000932

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

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

## Structure, Governance and Management (3)

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### Charity Details and Contact Information (Continued):

Phone: 0131 564 0062

Email: [info@turingtrust.co.uk](mailto:info@turingtrust.co.uk) Website: <https://turingtrust.co.uk/>

Facebook: TuringTrust LinkedIn: Turing Trust

### Responsibilities of Trustees

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

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

### Statement as to disclosure to auditors

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

## Financial Report

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

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

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

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

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

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

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

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

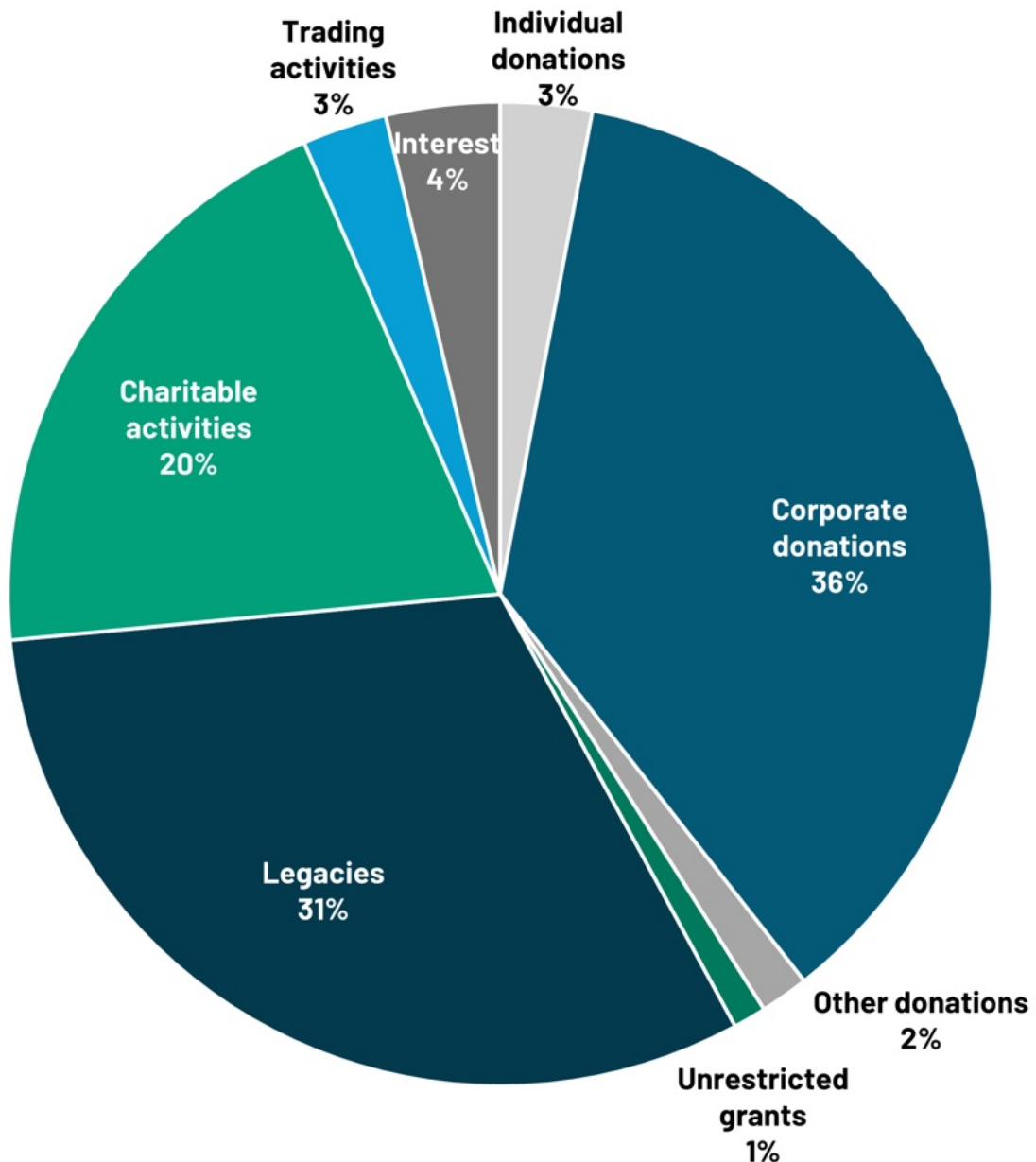
Staffing costs are our most significant item of expenditure, representing 59% of our overall costs (49% in 2024). The increase in staff costs is at least in part due to the increases in employer national insurance contributions and increases in the Real Living Wage

## Financial Report (2)

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

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

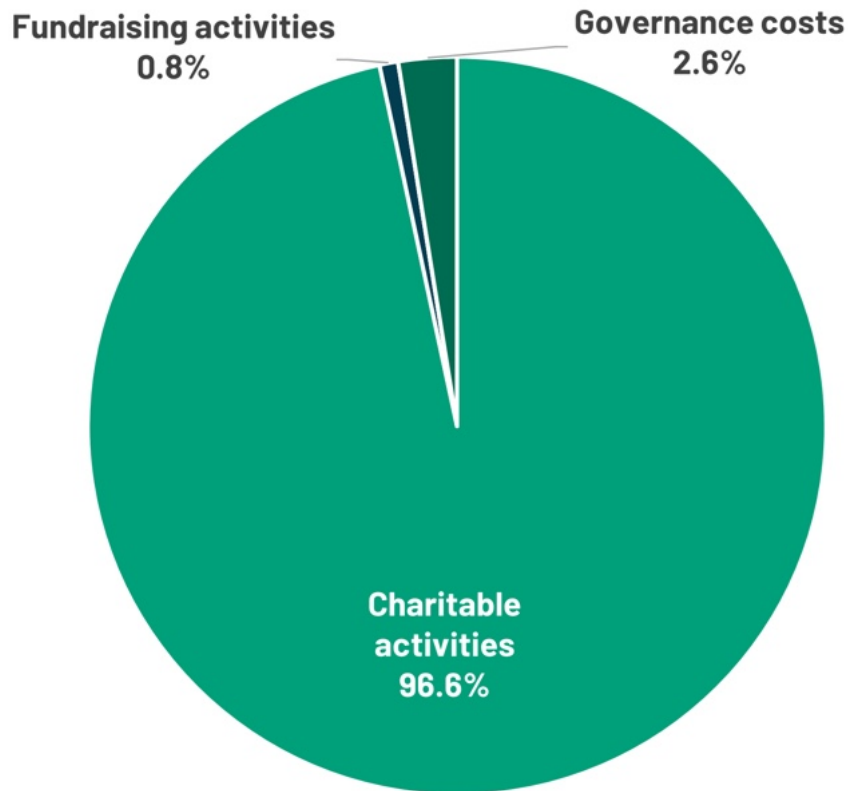
### Sources of cash funds



## Financial Report (3)

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### Expenditure



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

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

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

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

## Financial Report (4)

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

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

### Key Figures

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

### Risk Management

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

## Financial Report (5)

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

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

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

Approved by the Trustees and signed on their behalf,



J D Turing (Chair)  
11th May, 2026



B Hollywood (Trustee)

## Independent Auditors' Report

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

#### **Opinion**

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

In our opinion, the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

## Independent Auditors' Report (2)

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### **Other information**

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

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

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

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

### **Responsibilities of trustees**

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

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

## Independent Auditors' Report (3)

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### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

## Independent Auditors' Report (4)

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

### Use of our report

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

*Andrew Millet*

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

Millet Audit Ltd  
Statutory Auditor

Beyond Aldgate Tower  
2 Lemn Street  
Aldgate  
London E1 8FA

Date 11/05/2026

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

## Accounts: Statement of Financial Activities as at 31 December 2025

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

## Accounts: Balance Sheet as at 31 December 2025

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

Approved by the Trustees and signed on their behalf by:




JD Turing (Chair)

B Hollywood (Trustee)

Date: 11th May, 2026

## Accounts: Statement of Cashflows as at 31 December 2025

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

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

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

## Analysis of Changes in Net Debt as at 31 December 2025

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

## Accounts: Statement of Financial Activities as at 31 December 2024

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

## Accounts: Notes to the Accounts

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

### 1. Accounting Policy

#### a. Basis of Preparation

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

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

The presentation currency and functional currency is Great British Pounds.

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

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

- Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- Charities Act 2011 (as amended)
- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006

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

#### b. Preparation of the accounts on a going concern basis

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

#### c. Fund accounting

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

#### d. Incoming resources

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

## Accounts: Notes to the Accounts (2)

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### **i. Grants**

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

### **ii. Donations**

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

### **iii. Gift Aid**

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

### **iv. Legacies**

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

### **v. Cryptocurrency donations**

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

### **vi. Donated goods**

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

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

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

## Accounts: Notes to the Accounts (3)

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### vii. Donations in kind – services

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

### viii. Volunteer help

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

### e. Resources expended and irrecoverable VAT

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

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

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

### f. Allocation of support costs

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

### g. Fundraising costs

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

### h. Costs of charitable activities

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

### i. Governance costs

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

### j. Debtors

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

## Accounts: Notes to the Accounts (4)

### k. Cash and cash equivalents

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

### l. Current asset investments

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

### m. Creditors

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

### n. Realised gains and losses

#### i. Fixed assets

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

#### ii. Exchange rate gains / losses

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

### o. Tangible fixed assets

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

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

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

### p. Intangible fixed assets

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

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

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

## Accounts: Notes to the Accounts (5)

### r. Staff costs and pensions

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

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

The charity made no redundancy payments during the reporting period.

### s. Judgment and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgment, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The most significant judgment in the accounts relates to the valuation of donated stock.

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

## 2. Related party transactions

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

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

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

### Trustee expenses

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

## 3. Legal status of The Turing Trust

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

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

## Accounts: Notes to the Accounts (6)

### 4. Analysis of income

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

## Accounts: Notes to the Accounts (7)

### 4. Analysis of income (2)

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

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

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

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

## Accounts: Notes to the Accounts (8)

### 4. Analysis of income (3)

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

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

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

### 5. Analysis of receipts of government grants

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

### 6. Role of volunteers

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

## Accounts: Notes to the Accounts (9)

### 7. Analysis of expenditure (1)

#### Analysis of expenditure on fundraising activities

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

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

#### Analysis of expenditure on charitable activities

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

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

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

## Accounts: Notes to the Accounts (10)

### 8. Allocation of support costs and overheads

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

The bases of allocation used are:

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

#### Overheads

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

#### Allocation of Overheads

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

## Accounts: Notes to the Accounts (11)

### 9. Analysis of funds held in USD accounts

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

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

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

#### Staff costs

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

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

#### Key management personnel costs (excluding trustee costs)

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

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

## Accounts: Notes to the Accounts (12)

### Staff numbers

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

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

### Trustee expenses

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

### 11. Tangible fixed assets

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

## Accounts: Notes to the Accounts (13)

### 12. Intangible assets

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

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

### 13. Analysis of cash and cash equivalents

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

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

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

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

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

	2025	2024
	£	£
<b>Coinbase holdings</b>	397	60

## Accounts: Notes to the Accounts (14)

### 14. Stock

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

### 15. Debtors and prepayments

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

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

### 16. Creditors and accruals

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

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

Repayments of the Energy Savings Trust loan:

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

## Accounts: Notes to the Accounts (15)

### 16. Creditors and accruals (2)

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

Repayments of the loan from JD & NJ Turing

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

### 17. Contingent assets and liabilities

The Turing Trust does not have any recognisable contingent liabilities.

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

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

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

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

### 18. Funds held by the charity

The charity does not hold any endowment funds.

## Accounts: Notes to the Accounts (16)

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

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

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

## Accounts: Notes to the Accounts (17)

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

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

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

## Accounts: Notes to the Accounts (18)

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

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

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

## Accounts: Notes to the Accounts (19)

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

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

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

## Accounts: Notes to the Accounts (20)

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

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

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

## Accounts: Notes to the Accounts (21)

### 20. Transfers between funds

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

### 21. Restatement of Opening Balance for Designated Funds

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

### 22. Analysis of net assets between funds

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

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

### 23. Events after the end of the reporting period

There are no events to report.

