

**REGISTERED COMPANY NUMBER: 03963007 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1087794**

**CITIZENS ONLINE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST MARCH 2022**

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FOR THE YEAR ENDED 31ST MARCH 2022

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**CITIZENS ONLINE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Citizens Online exists to make sure that everyone can benefit from digital technology, regardless of age, income, education or skill level, disability, health, gender, ethnicity or any other potential barrier that could prevent people accessing the online world.

Our principal objective is to share the knowledge and skills that we have developed over the last 22 years through our programme of digital inclusion practice and research; to help organisations such as local authorities, housing associations and those in the third sector, ensure that their digital transformation and community engagement programmes are fully inclusive and avoid excluding the most vulnerable members of society.

During the year we worked with a range of existing and new clients across England and Wales to raise the awareness of digital inclusion issues and advise on practical ways to tackle digital exclusion. This will lead to better digital skills and access for people, especially those who are older, living on low income, disabled or people with low educational attainment.

Our strategy is to develop local cross-sector digital inclusion partnerships to share evidence and best practice to build resilience in communities to adapt to digital change. We also deliver digital inclusion support projects with digital champions supporting those in need to develop the Essential Digital Skills for Life, access to devices, and data where funding allows.

### **Significant activities**

The main activities for the charity are to campaign for and facilitate, fair and equitable access to the benefits of digital technology and the internet, especially amongst disadvantaged and hard to reach groups. Also to manage projects and initiatives to support people with limited digital skills and access, promote best practice and resources.

This is achieved by creating digital inclusion partnerships in multiple locations. The partnerships include key stakeholders who have an interest in improving digital skills, access and online safety for residents in their area. Typically each partnership includes the local council, housing associations, job centre, NHS, local business and voluntary and community organisations. By working with organisations we are trying to embed digital inclusion into the heart of transformation to make digital inclusion work sustainable.

We use data and research to produce an evidence base, sometimes completing detailed research over longer periods of time. Those at risk of digital exclusion are identified to predict demand for online access, training and assisted digital support. An audit of resources is mapped against need, to assess provision and gaps. Surveys of staff, partner assessments and a review of local strategies, policies and partnerships completes the picture. We synthesise all this information examined through an interactive partner workshop, leading to an agreed way forward.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

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**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

During 2021/22 we continued to see the impact of COVID-19 increasing the need for digital support. As the restrictions around COVID-19 were eased, the demand for digital support continued as people struggled with challenges in accessing essential services, which were in high demand. People also began to feel the impact from cost of living increases.

We successfully recruited four new Trustees to the Board who bring a wealth of experience, skills, diversity and strategic direction to the organisation. Our longstanding Trustee Charles Lowe stepped down from the role of Chairman of Trustees, but we are delighted that he remains a Trustee to ensure organisational knowledge is imparted to our new Trustees. We thank him for his leadership during his time as Chairman. David Cushman resigned a Trustee in February 2022 and we thank him for the advice and support that he gave to the organisation.

As we emerged from COVID-19 the Board and Senior Management Team developed and approved our new Strategic Plan which will ensure that we achieve our aims and objectives:

**Our vision is an inclusive society where everyone can benefit from being online**

**Our mission is to be the voice of the digitally excluded to ensure they are not left behind in the digital world**

Our strategic priorities are:

- To make sure that the voices of digitally excluded people are heard
- To use our expertise, partnerships and tools to assist people and organisations to feel confident and motivated to engage with the digital world
- To establish the infrastructure to deliver our mission and increase our impact

Our free phone line, which was launched in direct response to COVID-19, continues to operate successfully, offering support to any UK adult lacking digital skills. By calling 0808 196 5883, one of our trained Digital Champions can offer friendly, patient support over the phone.

We continue to operate the Digital Brighton & Hove project and in 21/22 there were 276 digital champions in 64 organisations that supported clients across the city. There are over 300 organisations as part of our Digital Inclusion Network in the city. We have established a partnership with Tech Take-Back, a technology recycling scheme where we can buy low cost, refurbished devices for learners in need, and prevent landfill waste.

During 21/22 other key projects included:

- Providing Digital Champion Support to Triodos Bank customers and consultancy as the business transitions to mobile and online banking
- Assisted digital strategy, research, consultancy and digital champion support for Conduent, working on the Highways England Dartford-Thurrock crossing
- Providing essential digital skills support, devices and data for residents in Gwynedd and building a digital inclusion network, training and supporting digital champions. This work is funded by the UK Community Renewal Fund
- Research and recommendations for, 'Addressing digital inequalities across clinical pathways' for North West London Integrated Care System
- Recruitment and supporting digital champions in North Yorkshire and Leighton Linlade
- Digital Inclusion strategy development for Waltham Forest Council
- We continued to offer social value to Hyperoptic clients, including Royal Borough of Kensington and Chelsea Council, Lambeth Council and L&Q Housing Group

We also entered into a number of new partnerships with organisations developing digitally inclusive services. This is a very welcome approach and it is very encouraging to see organisations recognising the value of digital inclusion.

**CITIZENS ONLINE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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## **STRATEGIC REPORT**

### **Financial review**

The majority of our income during the year was from contracts and partnership agreements. We entered into new agreements with a variety of different partners, enabling us to strengthen our financial position and re-build reserves.

Our current contracted programme of work and pipeline of new projects will ensure that funds will be secured to support our business for the next 12-18 months.

### **Reserves policy**

It is the Trustees policy that the charity would hold enough free reserves to sustain the charity for approximately four months from a 'zero budget' point, or for longer if the organisation was not receiving fully anticipated levels of income. This would enable the organisation to re-structure or engage in a managed wind-down.

During 2021/22 the Trustees achieved their aim to build a level of reserves to support the organisation's reserves policy. At 31 March 2022 free reserves (unrestricted reserves less net book value of fixed assets) were £134,171 (2021: £14,166).

### **Future plans**

The charity has committed to maintain the success of our work, particularly with engagement in Digital Brighton & Hove, and other regions, alongside the varied portfolio of projects across the UK, working to implement the new strategy.

The COVID-19 pandemic deepened the digital divide and changed the landscape within which we operate. Subsequent economic and social challenges have significantly increased pressure on many who use our services and across the funding environment. The Board and Senior Management Team are dedicated to ensuring that our strategic direction ensures long-term sustainability, with our beneficiaries at the heart of all of our work.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The company is governed by its memorandum and articles of association, and is a company limited by guarantee, as defined by the Companies Act 2006.

The Company is also a registered charity, regulated by the Charity Commission (England and Wales). Until 19 April 2021, the Company was also registered with the Office of the Scottish Charity Regulator (OSCR in Scotland).

### **Recruitment and appointment of new trustees**

Any new trustees are elected by the current trustees of the charity.

### **Organisational structure**

#### **Trustee Board**

Citizens Online is governed by the Board of Trustees who provide strategic advice, policy direction and financial scrutiny and accountability.

The current trustees are committed to maintaining a governing body with a breadth of experience, skills and diversity and an engaged Board.

As well as documents and guidance from the Charity Commission on the role of a Trustee, board members are provided with links to online guidance from the Charity Commission, budgets, management accounts, cash flow statements and other key information. At each Trustee meeting they receive a full MD's report and financial update. New trustees are invited to an induction day and are provided with information about the charity, as well as documents and guidance from the Charity Commission on the role of a trustee.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

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**Operational Team**

Day to day management of Citizens Online is delegated to the Managing Director (MD) - the most senior employee of the company. A trustee attends monthly supervision sessions for the MD and provides scrutiny on all audit and remuneration matters.

The MD is supported by a team of experienced digital inclusion specialists, with skills in programme management, fundraising, research and data analysis, monitoring and evaluation, project management and digital inclusion project delivery. All staff receive supervision through monthly 1-2-1 Meetings with their line manager. All processes and procedures, including financial policies, are detailed in a company Handbook that is issued to all staff and regularly updated.

**Financial management**

The Trustees and management continue to work closely to ensure that the organisation remains financially viable, but also has the opportunity to develop new funding streams for the future. The Board meets at least four times a year with the MD and senior management team.

**Pay and remuneration**

The pay and remuneration for all employees is based on benchmarking across the sector and any special local circumstances in the environment in which they are based.

Citizens Online has a range of HR policies and procedures to ensure staff are well supported, including access to job related training, and development opportunities that may extend their knowledge and skills in general.

We operate a Flexible working policy and as an organisation support staff to manage a good work / life balance. We additionally support mental health awareness in the workplace.

**Risk management**

We maintain a Strategic Risk Register which is regularly reviewed.

**Health & Safety**

Citizens Online has a Health & Safety Policy and ensures that work and staff operate within the Health & Safety at Work Act 1974 and the Health & Safety at Work Regulations 1999. We risk assess our activities, including lone working, working from home and travel. We operate a Safeguarding Adults Policy that protects our staff and users from harm. We ensure that our operations are adequately insured under Employers and Public Liability schemes.

**Equality**

Citizens Online has an Equal Opportunities Policy in place which is reviewed annually. Our recruitment processes for permanent and fixed term contracts are advertised across a number of media channels. Selection processes at first stage are completed with checks and balances in place to ensure that protected characteristics are not identifiable to recruiting managers, in order to reduce the opportunity for unconscious bias.

Citizens Online is a member of the Disability Confident scheme. The scheme helps employers recruit and retain great people, and:

- Draw from the widest possible pool of talent
- Secure high-quality staff who are skilled, loyal and hard working
- Improve employee morale and commitment by demonstrating that all employees are treated fairly
- It also helps customers and other businesses identify those employers who are committed to equality in the workplace

**Information Governance**

Citizens Online is accredited through the Cyber Essentials scheme, providing additional assurance and quality control over information management protocols within the organisation.

All staff receive introduction to Data Protection and GDPR training as part of their induction. The team has local policies and procedures in place to manage ongoing data and information privacy and processing.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03963007 (England and Wales)

**Registered Charity number**

1087794

**Registered office**

The Exchange  
Brick Row  
STROUD  
Gloucestershire  
GL5 1DF

**Trustees**

Mr C Lowe  
Mr D Cushman (Resigned February 2022)  
Mr R Coleman  
Ms T Faas  
Ms L Willis  
Mr N J Gunatilleke (Appointed May 2021)  
Dr J J Diez Aguirre (Appointed January 2022)  
Mr H Drayton (Appointed February 2022)  
Mr J Spry (Appointed February 2022)

**Independent Examiner**

Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

**Bankers**

Barclays Bank Plc  
PO Box 27  
READING  
Berkshire  
RG1 2HD

**Solicitors**

Royds Withy King  
34 Regent Street  
Swindon  
SN1 1PY

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 13 December 2022 and signed on the board's behalf by:



Mr H C Drayton - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITIZENS ONLINE

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### Independent examiner's report to the trustees of Citizens Online ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*I. Sumbler*

Ian Sumbler FCCA  
Association of Chartered Certified Accountants  
Morris Owen  
Chartered Accountants  
43-45 Devizes Road  
SWINDON  
Wiltshire  
SN1 4BG

Date: ..... *14.12.2022* .....



## CITIZENS ONLINE

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations		<b>41,181</b>	<b>55,185</b>	<b>96,366</b>	10,919
Charitable activities	3	<b>296,625</b>	<b>248,956</b>	<b>545,581</b>	392,887
Deposit account interest		<b>7</b>	-	<b>7</b>	50
<b>Total</b>		<b>337,813</b>	<b>304,141</b>	<b>641,954</b>	403,856
<b>EXPENDITURE ON</b>					
Charitable activities	4	<b>214,043</b>	<b>307,047</b>	<b>521,090</b>	394,617
Net (gains)/losses on investments		<b>1</b>	-	<b>1</b>	-
<b>NET INCOME/(EXPENDITURE)</b>		<b>123,769</b>	<b>(2,906)</b>	<b>120,863</b>	9,239
<b>Transfers between funds</b>	18	<b>(2,906)</b>	<b>2,906</b>	-	-
<b>Net movement in funds</b>		<b>120,863</b>	-	<b>120,863</b>	9,239
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>15,779</b>	-	<b>15,779</b>	6,540
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>136,642</b>	-	<b>136,642</b>	15,779

The notes form part of these financial statements

## CITIZENS ONLINE

STATEMENT OF FINANCIAL POSITION  
31ST MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	<b>2,471</b>	-	<b>2,471</b>	1,613
Investments	13	-	-	-	1
		<b>2,471</b>	-	<b>2,471</b>	1,614
<b>CURRENT ASSETS</b>					
Debtors	14	<b>54,017</b>	<b>86,773</b>	<b>140,790</b>	44,434
Cash at bank and in hand		<b>160,648</b>	<b>6,573</b>	<b>167,221</b>	127,020
		<b>214,665</b>	<b>93,346</b>	<b>308,011</b>	171,454
<b>CREDITORS</b>					
Amounts falling due within one year	15	<b>(47,994)</b>	<b>(93,346)</b>	<b>(141,340)</b>	(115,622)
<b>NET CURRENT ASSETS</b>		<b>166,671</b>	-	<b>166,671</b>	55,832
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>169,142</b>	-	<b>169,142</b>	57,446
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	<b>(32,500)</b>	-	<b>(32,500)</b>	(41,667)
<b>NET ASSETS</b>		<b>136,642</b>	-	<b>136,642</b>	15,779
<b>FUNDS</b>	18				
Unrestricted funds				<b>136,642</b>	15,779
<b>TOTAL FUNDS</b>				<b>136,642</b>	15,779

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

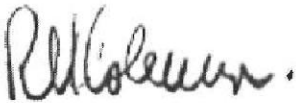
The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

STATEMENT OF FINANCIAL POSITION - continued  
31ST MARCH 2022

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The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2022 and were signed on its behalf by:



Mr R H Coleman - Trustee



Mr H C Drayton - Trustee

## CITIZENS ONLINE

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	50,190	7,046
Interest paid		(1,081)	(1,042)
Net cash provided by operating activities		49,109	6,004
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,415)	(736)
Interest received		7	50
Net cash used in investing activities		(1,408)	(686)
<b>Cash flows from financing activities</b>			
New loans in year		-	50,000
Loan repayments in year		(7,500)	-
Net cash (used in)/provided by financing activities		(7,500)	50,000
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period	2	40,201	55,318
Cash and cash equivalents at the end of the reporting period		127,020	71,702
Cash and cash equivalents at the end of the reporting period		167,221	127,020

The notes form part of these financial statements

**NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>120,863</b>	9,239
<b>Adjustments for:</b>		
Depreciation charges	<b>557</b>	435
Losses on investments	<b>1</b>	-
Interest received	<b>(7)</b>	(50)
Interest paid	<b>1,081</b>	1,042
Increase in debtors	<b>(96,356)</b>	(40,691)
Increase in creditors	<b>24,051</b>	37,071
<b>Net cash provided by operations</b>	<b>50,190</b>	7,046

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21	Cash flow	<b>At 31.3.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<b>127,020</b>	<b>40,201</b>	<b>167,221</b>
	<b>127,020</b>	<b>40,201</b>	<b>167,221</b>
<b>Debt</b>			
Debts falling due within 1 year	<b>(8,333)</b>	<b>(1,667)</b>	<b>(10,000)</b>
Debts falling due after 1 year	<b>(41,667)</b>	<b>9,167</b>	<b>(32,500)</b>
	<b>(50,000)</b>	<b>7,500</b>	<b>(42,500)</b>
<b>Total</b>	<b>77,020</b>	<b>47,701</b>	<b>124,721</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

### 1. CHARITY INFORMATION

The company is a company limited by guarantee and incorporated in England and Wales, and a registered charity with the Charity Commission in England and Wales.

The registered office address is The Exchange, Brick Row, Stroud, Gloucestershire, GL5 1DF.

These financial statements are presented in British Pounds (GBP), which is the charity's functional and presentational currency.

### 2. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Preparation of consolidated financial statements**

The financial statements contain information about Citizens Online as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds. Entitlement to the funds is reviewed on a contract by contract basis. Income received in advance of the work carried out is deferred.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Allocation and apportionment of costs**

Resources expended are allocated as follows:

Fundraising trading costs	- Costs of trading activities which are specifically to raise income for the charity
Charitable expenditure	- All resources applied by a charity in undertaking work to meet its charitable objectives
Support costs	- Costs of general running of the charity

Costs are apportioned between funds on a pro-rata basis.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 33% on cost
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Each class of asset is included at cost and depreciated in accordance with the above policies.

#### **Taxation**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in note 18 in the financial statements.

**Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged to the statement of financial activities.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments which are initially recognised at transaction value and subsequently measured at their settlement value.

**3. INCOME FROM CHARITABLE ACTIVITIES**

		<b>2022</b>	2021
		<b>£</b>	£
Partnership agreements	Activity		
	Charitable activities	<b>542,378</b>	362,318
Consultancy income	Charitable activities	<b>2,995</b>	29,527
Grants	Charitable activities	<b>208</b>	1,042
		<b>545,581</b>	<b>392,887</b>

Included in partnership agreements income above is deferred income. The movement in restricted deferred income is as follows:

	At 01.04.21	Released in year	Deferred in year	At 31.03.22
	£	£	£	£
One Digital	55,467	55,467	47,250	47,250

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**3. INCOME FROM CHARITABLE ACTIVITIES - continued**

The income arising from some partnership agreements has been received in arrears and has therefore been accrued to the appropriate period. The movement in restricted accrued income is as follows:

	At 01.04.21 £	Released in year £	Accrued in year £	At 31.03.22 £
One Digital			5,277	5,277
UK Community Renewal Fund				
Gwynedd			46,095	46,095

Grants received included Bounce Back Loan Scheme interest funded by the government as follows:

	<b>2022</b> £	2021 £
Bounce back loan interest	<b>208</b>	1,042
	<b>208</b>	1,042

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<b>448,384</b>	<b>72,706</b>	<b>521,090</b>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022</b> £	2021 £
Staff costs	<b>336,319</b>	215,863
IT and office costs	<b>84,867</b>	47,006
Secondment labour costs	<b>27,198</b>	53,558
	<b>448,384</b>	316,427

**6. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<b>25,180</b>	<b>1,462</b>	<b>46,064</b>	<b>72,706</b>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation - owned assets	<b>557</b>	435
Employer's pension contributions	<b>10,460</b>	11,327

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31 March 2021.

**9. STAFF COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
Gross wages, salaries and benefits in kind	<b>343,526</b>	224,136
Employer's national insurance costs	<b>25,959</b>	15,746
Pension costs	<b>10,460</b>	11,327
	<b><u>379,945</u></b>	<u>251,209</u>

The average monthly number of employees during the year was as follows:

	<b>2022</b>	2021
	<b>1</b>	1
Fundraising staff	<b>12</b>	8
Charitable activities	<b>1</b>	1
Administration	<b><u>14</u></b>	<u>10</u>

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**10. INDEPENDENT EXAMINERS COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
Statutory accounts production & external scrutiny	<b>5,000</b>	4,500
	<b>5,000</b>	4,500

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,919	-	10,919
<b>Charitable activities</b>			
Charitable activities	30,569	362,318	392,887
Investment income	50	-	50
<b>Total</b>	<b>41,538</b>	<b>362,318</b>	<b>403,856</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	31,306	363,311	394,617
<b>NET INCOME/(EXPENDITURE)</b>	<b>10,232</b>	<b>(993)</b>	<b>9,239</b>
<b>Transfers between funds</b>	<b>(993)</b>	<b>993</b>	<b>-</b>
<b>Net movement in funds</b>	<b>9,239</b>	<b>-</b>	<b>9,239</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>6,540</b>	<b>-</b>	<b>6,540</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15,779</b>	<b>-</b>	<b>15,779</b>

**12. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>COST</b>	
At 1st April 2021	<b>6,021</b>
Additions	<b>1,415</b>
At 31st March 2022	<b>7,436</b>
<b>DEPRECIATION</b>	
At 1st April 2021	<b>4,408</b>
Charge for year	<b>557</b>
At 31st March 2022	<b>4,965</b>
<b>NET BOOK VALUE</b>	
At 31st March 2022	<b>2,471</b>
At 31st March 2021	<b>1,613</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022**

**13. FIXED ASSET INVESTMENTS**

During the year, Digitopian Limited was dissolved, therefore the investment has been written off.

The company held no fixed asset investments at the balance sheet date.

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Debtors	<b>85,488</b>	42,785
Accrued income	<b>54,247</b>	-
Prepayments	<b>1,055</b>	1,649
	<b><u>140,790</u></b>	<u>44,434</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Bank loans and overdrafts (see note 17)	<b>10,000</b>	8,333
Creditors	<b>18,147</b>	6,129
Social security and other taxes	<b>8,511</b>	5,276
VAT	<b>24,392</b>	31,067
Other creditors	<b>6,733</b>	3,199
Accruals	<b>4,100</b>	5,700
Deferred income	<b>69,457</b>	55,918
	<b><u>141,340</u></b>	<u>115,622</u>

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Bank loans (see note 17)	<b><u>32,500</u></b>	<u>41,667</u>

**17. LOANS**

An analysis of the maturity of loans is given below:

	<b>2022</b>	2021
	<b>£</b>	£
Amounts falling due within one year on demand:		
Bank loans	<b><u>10,000</u></b>	<u>8,333</u>
Amounts falling between one and two years:		
Bank loans	<b><u>10,000</u></b>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans	<b><u>22,500</u></b>	<u>31,667</u>
<b>Total</b>	<b><u>42,500</u></b>	<u>50,000</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**18. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	<b>15,779</b>	<b>123,769</b>	<b>(2,906)</b>	<b>136,642</b>
<b>Restricted funds</b>				
One Digital	-	<b>(2,906)</b>	<b>2,906</b>	-
<b>TOTAL FUNDS</b>	<b>15,779</b>	<b>120,863</b>	<b>-</b>	<b>136,642</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	<b>337,813</b>	<b>(214,043)</b>	<b>(1)</b>	<b>123,769</b>
<b>Restricted funds</b>				
One Digital	<b>258,046</b>	<b>(260,952)</b>	-	<b>(2,906)</b>
UK Community Renewal Fund				
Gwynedd	<b>46,095</b>	<b>(46,095)</b>	-	-
	<b>304,141</b>	<b>(307,047)</b>	-	<b>(2,906)</b>
<b>TOTAL FUNDS</b>	<b>641,954</b>	<b>(521,090)</b>	<b>(1)</b>	<b>120,863</b>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	6,540	10,232	(993)	15,779
<b>Restricted funds</b>				
Digital, Culture, Media and Sport grant	-	(993)	993	-
<b>TOTAL FUNDS</b>	<b>6,540</b>	<b>9,239</b>	<b>-</b>	<b>15,779</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,537	(31,305)	10,232
<b>Restricted funds</b>			
One Digital	259,694	(259,694)	-
Digital,Culture,Media and Sport grant	2,625	(3,618)	(993)
National Lottery	100,000	(100,000)	-
	<u>362,319</u>	<u>(363,312)</u>	<u>(993)</u>
<b>TOTAL FUNDS</b>	<u>403,856</u>	<u>(394,617)</u>	<u>9,239</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	6,540	134,001	(3,899)	136,642
<b>Restricted funds</b>				
One Digital	-	(2,906)	2,906	-
Digital,Culture,Media and Sport grant	-	(993)	993	-
	<u>-</u>	<u>(3,899)</u>	<u>3,899</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>6,540</u>	<u>130,102</u>	<u>-</u>	<u>136,642</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	379,350	(245,348)	(1)	134,001
<b>Restricted funds</b>				
One Digital	517,740	(520,646)	-	(2,906)
Digital,Culture,Media and Sport grant	2,625	(3,618)	-	(993)
National Lottery	100,000	(100,000)	-	-
UK Community Renewal Fund				
Gwynedd	46,095	(46,095)	-	-
	<u>666,460</u>	<u>(670,359)</u>	<u>-</u>	<u>(3,899)</u>
<b>TOTAL FUNDS</b>	<u>1,045,810</u>	<u>(915,707)</u>	<u>(1)</u>	<u>130,102</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

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**18. MOVEMENT IN FUNDS - continued**

<b>Fund name</b>	<b>Purpose and restrictions</b>
One Digital & other partnerships	A fund that enables the delivery of the One Digital (previously named Digital Resilience) programme with local partnerships across the UK. Each partnership includes local councils, NHS, housing associations, JobCentre Plus and community and voluntary organisations some of whom provide funding to support local activity. Although the programme officially ended in 2020, a number of associated projects are still ongoing.
UK Community Renewal Fund Gwynedd	A project funded by the UK Community Renewal Fund to provide essential digital skills support, build a digital inclusion network, train and support digital champions, and supply devices and data for residents in Gwynedd.

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**20. ULTIMATE CONTROLLING PARTY**

There is no one ultimate controlling party. Control of the charitable company lies with the trustees.

**21. COMPANY LIMITED BY GUARANTEE**

The company is limited by the guarantee of the members. The liability of the members is limited to £1 on the winding up of the company.