



Annual Report 2021



Contents

Managing Director's Report	<u>3</u>
About the Turing Trust	<u>5</u>
Our Impact to Date.....	<u>6</u>
Who We Helped	<u>7</u>
2021 Facts and Figures	<u>9</u>
Our Impact in 2021	<u>10</u>
Our Projects	<u>12</u>
Malawi	<u>12</u>
UK Operations	<u>19</u>
Environmental Impact	<u>21</u>
Supporting UK communities	<u>21</u>
Other Partnerships	<u>23</u>
2022 Aims and Objectives	<u>24</u>
Our Partners	<u>25</u>
Our Technology Donors	<u>26</u>
Structure, Governance and Management	<u>27</u>
Contact Details	<u>28</u>
Financial Report	<u>30</u>
Independent Auditors' Report	<u>35</u>
Accounts	<u>39</u>

Cover photos:

Front: Chipasula Secondary School, Lilongwe, Malawi

Back: Kaseye Girls Secondary School, Chitipa, Malawi

Managing Director's Report

Over the last 12 months we have seen our team achieve some incredible results thanks to the vital support of myriad donors and volunteers. Most significantly we have received an outstanding number of computers donated – 7,752 over the last year! This is well over triple the number donated in 2020 and shows that much of what we are doing to make it easier for people and companies to donate their equipment is working.

Of note, 2021 has seen us forge an important partnership with Vyta – an IT asset disposal company who are now helping us by increasing our capacity to process larger donations of IT equipment, particularly from corporates. We received donations from 14 separate corporations, who each provided more than 100 PCs. Some of these donations were particularly large, with two donors providing more than 1,400 PCs each. These large donors are of particular significance as combined these 14 donors provided 78% of the PCs we received this year. Beyond this, we also doubled the number of small business donors to 102 companies. As in previous years we received a significant number of computers donated by individuals – this year 350 households supported us with IT equipment providing 466 computers in total.

Of course enabling donations of IT equipment is only the first step in our operations to support education globally. That is why I am very pleased to report that we have managed to keep pace with these increased volumes of equipment elsewhere in our operations. We are ahead of our plans in the number of PCs processed each day at our workshop in Edinburgh. This has enabled us to send two 40-foot containers of



James Turing

equipment to Malawi this year. Beyond this, we also distributed 348 computers and tablets to various charities working across sub-Saharan Africa as well as in the UK.

All of this was of course made possible by the fantastic dedication of hundreds of volunteers. This year we had a tremendous 151 volunteers support us in myriad ways. Together they have helped us with over 7,400 hours of hard work, ranging from packing containers on shipping days to the all-important refurbishment of computers. We are also immensely proud of the dozens of volunteers who have supported us whilst also using the opportunity to improve their own skill sets and develop their own careers. Over the last year we've seen 74 of our volunteers training with us and going on to find quality jobs or entering further education.

Importantly we have matched this growth with financial resources to enable the vital training that accompanies our refurbishment of IT equipment.

In total, we have now supported 294 schools and organisations across the UK and sub-Saharan Africa.

The Turing Trust's financial position has remained stable with our spending closely matching our income. In 2021 our income totalled £663,542 a significant increase on our 2020 income of £425,662. Our expenditure of £398,590 in 2021 was comparable to that in 2020. However, a significant proportion of our expenditure in 2020 was related to the refurbishment of our new premises and excluding this our expenditure overall increased by 46%.

Our funding from grants has grown again, increasing on last year's total. However, it should be noted that a significant portion of these funds came from the UK government's Kickstarter Scheme. That said, even without these grants, our total income from grants increased on last year's total, albeit by a smaller margin.

As we have grown our team, including employees on the Kickstarter Scheme, we have been able to more than double the income from our UK sales (£76,332) compared to last year (£35,820). This shows that our investments in this revenue stream are paying off and our income should continue to grow in 2022.

This year's annual crowd funder, the Big Give Christmas Challenge, raised a fantastic £29,788. Yet again we surpassed our fundraising target for another year in a row. This continues to give us confidence in our ever-growing community of supporters helping us expand our impact year on year.

Throughout the year we ran our programmes within allocated budgets and maintained a tight control on our costs. Overall, in 2021 we

again demonstrated our ability to continue our work in a financially sustainable manner in the long-term.

From the goals set in 2020, in spite of continuing challenges with the pandemic, we have made considerable progress on many of these. This year we were able to install more computer labs than any year before, installing a total of 70 new computer labs in Malawi. Many plans for teacher training had to be modified, yet we nonetheless ensured that 198 teachers received training. We also repaired and replaced 367 PCs to ensure schools had fully functioning computer labs.

Beyond these social impacts, our IT reuse programme has generated significant environmental benefits throughout the year too. In 2021, we diverted 46 tonnes of PCs that would otherwise go to waste and provided equivalent carbon savings of 966 tonnes. In doing so, we have reached a notable milestone, having saved over 12,000 computers for reuse in classrooms. This also means that to date we have offset 3,500 tonnes of CO2 emissions. The cumulative embodied energy savings created are also enough to power over 800 UK homes for a year as well.

Lastly, I would like to pass on my immense thanks to all of our staff and volunteers who have gone above and beyond this year in their efforts to help others. It is thanks to your hard work and dedication that over 116,000 students have been able to learn vital IT skills. I am immensely looking forward to the year to come and seeing what more we can do building a world with technology-enabled education for all.

James Turing, July 2022

About The Turing Trust

The Turing Trust supports education in sub-Saharan Africa by reusing computers. We provide skills development in the UK while reducing waste and contributing to an environmentally friendly society.

Our vision

A world with technology-enabled education for all

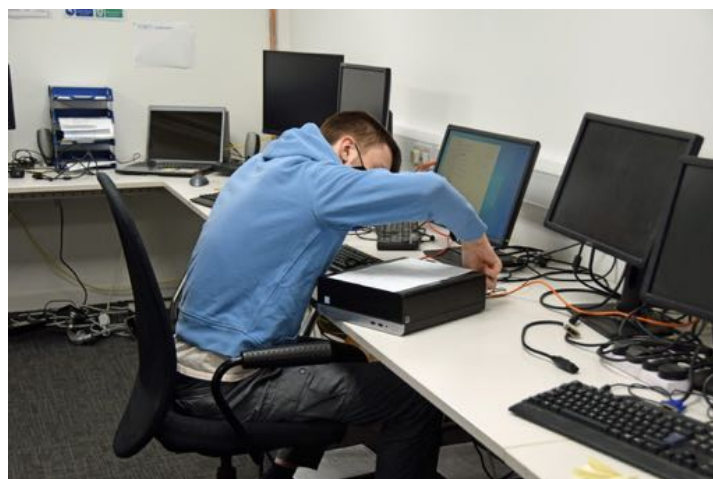
Our mission

To empower disadvantaged communities using information technology enabled learning

The Turing Trust was set up in 2009 in honour of Alan Turing by his closest family. Today we honour his remarkable legacy by providing quality IT resources and training to schools in sub-Saharan Africa. Our operations in the UK, based in our Edinburgh workshop, provide valuable training and volunteering opportunities.



Atsikana Pa Ulendo Secondary School, Lilongwe, Malawi



Refurbishing computers in Edinburgh

Our Impact to Date

Through our work in the UK and with our partners in sub-Saharan Africa we have:

- Improved access to IT in 294 schools and organisations across the UK and sub-Saharan Africa
- Sent 12,656 computers to schools in Malawi, alongside organisations in the UK and many more charities globally, through our computer reuse scheme
- Enabled over 116,000 students to learn IT skills effectively
- Provided volunteering and training opportunities for over 800 people at our workshop in Edinburgh



Computers ready for shipping in Edinburgh



Chilambula Community Day Secondary School, Lilongwe, Malawi

Who We Helped

The Turing Trust's beneficiaries include teachers and students in African schools as well as a wide range of disadvantaged people in Scotland.

Africa

By the end of 2021 we have supported 275 schools in Malawi, Ghana, Kenya, Liberia, South Sudan, The Gambia, Uganda and Zimbabwe. This brings the total number of students who have benefitted from our activities to over 116,000.



St Patrick's Seminary Secondary School, Rumphi, Malawi

UK

We have similarly supported 19 schools and organisations across the UK with IT equipment. This was distributed to a range of beneficiaries including refugees and students, as well as people struggling with long-term unemployment and homelessness.

At our Scottish headquarters outside Edinburgh, we had 151 volunteers and trainees who worked with us over the course of 2021. We continued to offer remote volunteering opportunities to aid the development of our e-learning platform. These proved to be highly successful, complementing our in-person volunteering. In total our volunteers & trainees participated in over 7,400 hours of activities at our workshop and online in 2021 – a critical component to our achievements.

Our trainees came from a wide variety of backgrounds and we are proud to have supported people from our local community struggling with a range of challenges that this year included: the long-term unemployed, the homeless, those who have a mental or physical disability, as well as refugees and asylum seekers.

Beyond these social impacts our IT reuse programme has generated significant environmental benefits throughout the year too. In 2021 we diverted 46 tonnes of PCs that would otherwise go to waste and provided equivalent carbon savings of 966 tonnes. In doing so we have reached a notable milestone, having saved over 12,000 computers for reuse in classrooms. This also means that to date we have offset 3,500 tonnes of CO2 emissions. The cumulative embodied energy savings created are also enough to power over 800 UK homes for a year.



Donated laptops supporting learning at the QED Foundation in Bradford

2021 Facts & Figures

Number of new students using our computers: 35,000

Number of PCs sent to schools across Africa and in the UK: 3,452

- Malawi : 3,091
- Kenya: 15
- The Gambia: 8
- UK: 338

Total number of schools and organisations supported with our hardware: 294

IT Training:

- 74 training sessions
- 198 teachers supported

Corporate Sponsorship:

- Turing Tumble (Upper Story)
- Expert Agent
- Lead Pro
- X4 Group

Partnerships:

- The Scottish Government
- UK Foreign, Commonwealth and Development Office through UK Aid Direct
- Baillie Gifford
- Reusing IT
- Rotary Club of Currie Balerno
- Arcturus Publishing

Donations of IT Equipment: we have received donations of IT equipment from many other businesses and educational establishments as showcased on our [website](#)

Monitoring and Evaluation:

- Comprehensive surveys in 26 Malawian schools, including 23 headteachers, 26 teachers and 147 students
- Evaluation of teacher training days conducted in Lilongwe, May and December 2021

What We Achieved

Our main outcomes in 2021 included:

- 70 additional classrooms and organisations in Africa equipped with computers enabling them to begin teaching IT skills adequately
- 361 beneficiaries in the UK, Kenya and the Gambia benefitting from donated computers enabling them to fully engage with their digital environments
- 35,000 additional students are learning digital skills from our computers, bringing the total of students supported to 116,000
- 198 teachers with improved IT pedagogy
- Equivalent of 966 tonnes of carbon emissions saved

What Impact We Made

As our Malawian programme has continued to mature we have seen further positive long-term educational outcomes. For example, many schools have seen substantially more students go on to enrol in university since the installation of their computer labs.

Education in Malawi was significantly impacted by COVID-19 during 2020 and this was reflected in lower success rates in the MCSE examinations and in the number of university admissions. In particular, girls were disproportionately affected, with a drop in the percentage of girls selected for the University of Malawi from 46% for the 2020-21 intake to 37% for the 2021-2022 intake. However, this year's selection lists (2022-23) have just been released and it is encouraging that the percentage of girls selected this year has increased to 43%.

Robert Laws Secondary School, which received computers from The Turing Trust in 2018, now ranks the third highest in the Northern Region of Malawi for university enrolment after seeing the number of students triple in the last few years.

It is also important to encourage students to pursue IT courses at university and this year we are proud that 79 students from schools we are working with have been selected to study for degrees in IT. It is impressive that 39% of these students were female, which we hope will continue to inspire more girls to consider IT as a career in the future. Overall, this gives us confidence that our gendered approach to supporting ICT education in Malawi is working.

You can hear more of the impact the computer labs are making from Mr Knowledge N'gambi, the computer studies teacher at Robert Laws Secondary School through this [video](#).



*Mr Knowledge N'gambi, Computer Studies teacher at Robert Laws Secondary School,
Embangweni, Malawi*

In the video, he highlights some of the differences the computers have made that have helped their students succeed in obtaining places at university:

- Teachers find it easier to complete the syllabus with the additional e-learning materials.
- Students and teachers use the computers to find answers to their questions.
- Students use the computers for their projects, learning vital skills including programming and website design.
- Access to information on the computers supports the learning of STEM subjects, and encourages students to pursue these subjects at university.
- IT is a growing industry in Malawi and many students are now choosing IT focussed courses at university.

Teachers at Robert Laws Secondary School have seen the impact that computers can have and are keen to have computers in all their classrooms, so that they can use them when teaching all subjects.

Robert Laws Secondary School was the first school that we worked with in Malawi to set up a code club and this has gone from strength to strength.

Our projects

The Turing Trust's focus in 2021 was on our projects in Malawi, while supporting other smaller projects such as in the UK where we have continued to provide IT devices to those in need through a range of charitable partners.

A total of 83 schools and organisations were installed with hardware from The Turing Trust in 2021. This was supplemented by teacher training for 198 teachers as well as continuing development of the e-learning resources that we provide.

Malawi

Much like our team in the UK, our Malawian colleagues have faced innumerable additional challenges this year, but have pulled together to overcome and ensure schools were provided with vital IT equipment. Our thanks go out to: James, Chifundo, Vigilant, Doreen, Sylvester, Malumbo, Virginia, Wongani, Geoff and the rest of the CYD team who have made all our work possible this year.

Our main partners in Malawi have also generated income operating as social enterprises. Through our joint programme the Centre for Youth and Development generated 43,388,509 MWK in 2021 (approximately 39,547 GBP). This shows the tremendous growth of our project in Malawi, increasing over threefold compared to last year, as well as the long-term financial sustainability of our joint project in Malawi. These funds are used for our charitable objectives through our programmes.

We have been fortunate to see our team in Malawi expand this year with Wongani and Geoff joining us as interns. They have played a full part in the team, helping with checking and repairing computers, installing computers in schools and training teachers to use them effectively Wongani reflected on her experiences working with us in this [blog](#).

Highlights



Installation of 70 computer labs.



Training given to 198 teachers through in-school training and training days.



Interns supported the expansion of our projects into the Central Region and acted as role models inspiring school students to take up ICT as a career.



Comprehensive surveys in 26 Malawian schools, including 23 headteachers, 26 teachers and 147 students.



15 new girls only ICT clubs set up.



Our Malawian partner generated approximately £39,547 from IT maintenance subscriptions.



367 computers repaired or replaced under our maintenance programme. This supports our original estimates of a PC lifespan of 5 years in schools.

Wongani joined the Centre for Youth and Development as part of the practical component of her degree in Information and Communication Technology at Mzuzu University. It has since led to her building on her IT skills as well as teacher training and becoming a role model (or as we like to call her, an **IT Heroine**) for young Malawian girls interested in a career in IT. In her own words...

The most exciting moments are the field trips to install computers in schools. The travelling and the interactions with students are so priceless. Students, especially girls, admire me working on the computers, some don't believe that I can actually install the computers and after installation is done, they cheer for me and approach me and tell me I am inspiring them to take a career in ICT. One touching moment was when:

A male student at Robert Blake Secondary School approached me and asked if it was okay for him to have a female Role Model. I told him motivation doesn't need gender. He then said: 'you are my motivation, and I am eyeing a career in ICT'.

I realised that the motivation was mutual, the smiles and excitement from them motivate me, knowing that I am contributing to positive change and I am always happy to help them and encourage them.









Wongani helping a student at Sopa Community Day Secondary School, Mchinji, Malawi

We have made great progress in Malawi since our programme began in 2016, increasing the proportion of schools with computers significantly. When we started our work only 3% of schools had access to IT equipment. By the end of 2021 we had installed 162 computer labs, which is the equivalent of 81% of secondary schools in the Northern Region of Malawi where our programme began in 2016. With our second office now open in Lilongwe, we aim to see 100% of secondary schools in Malawi having adequate access to IT facilities within the next few years.

Schools with Turing Trust Computers



*Click on map to view the
most up to date interactive
Google Map with school
names and photos*

Key	
CYD base	
Primary School	
Secondary School	
University	
Solarberry	
Other organisation	

ICT skills for girls in Malawi

Our projects aim to promote gender equality in education and in ICT in particular.

We are addressing the digital gender divide by:

- Promoting girls only ICT clubs
- Showcasing our female IT technicians as role models (our IT heroines)
- Ensuring that female teachers are included in our training sessions

There were an additional 15 ICT clubs set up, with girls only sections, in 2021. These are providing girls with dedicated time and access to computers to enable them to develop their digital skills and gain confidence in their own abilities.



Karonga Secondary School, Chitipa District, Malawi

E-learning resources

We have extended the use of Kolibri as our Learning Management System and continue to work to align content to the Malawi curriculum, particularly in STEM subjects.

Kolibri has now been set up in 29 schools and work continues to provide networks and Kolibri servers in all the schools that we are working with. All schools that do not yet have networks still have access to our e-library delivered by RACHEL on individual machines.

Teacher training



*Teacher training at Wayekha Hotel, Kasungu,
December 2021*

Initial training is provided at the time that the computer laboratories are set up. Further courses were also provided in Lilongwe and Kasungu. Feedback from previous courses is incorporated into each session to improve content and delivery approaches.

Our training courses include aspects of computer maintenance and repair, using ICT in the classroom and ensuring that teachers are aware of the need and can apply gender and disability inclusive digital pedagogy. We have also worked to ensure that female teachers are encouraged to participate in computer training as their involvement and confidence in using computers is crucial in inspiring future generations of girls to engage with IT at school and beyond. It is particularly encouraging that there were equal numbers of male and female teachers attending the training sessions in 2021.

Evaluation of training

- Post training test scores increased by an average of 29%.
- Teachers felt that the training courses needed to be longer to give more time for practical sessions.
- Teachers have different levels of IT skills and it was felt that programming should be delivered as a stand alone session as most teachers were not familiar with it.
- Some teachers requested more training on basic use of Word and Excel.
- The content of future training sessions should be advertised in advance, to allow teachers to attend those that were most relevant to their needs.
- Specific sessions on computer maintenance and repair and on networking were suggested
- Overall teachers felt confident in using the equipment we provide in schools



*Teacher training at Chilambula Lodge,
Lilongwe, May 2021*

Monitoring and Evaluation

Schools were again closed in Malawi due to COVID from mid-February to mid-March. Our monitoring and evaluation for 2021 was therefore conducted from April 2021 to January 2022.

26 schools were visited. 20 of these schools had been involved in previous surveys. The schools had had computers for an average of 30 months (range 1-53 months) and 10 had Kolibri (our offline learning managements system) installed.

Our surveys involved 23 headteachers or their deputies, 26 teachers, 12 of whom taught computer studies as an examinable subject and 147 students from Forms 1-4.



Robert Blake Secondary School,
Dowa District, Malawi

"Students learn and search different subject information with ease, improve their computer end user skills, and there is much exposure of digital skills and computers for students, usually from rural poor families."

Headteacher, Kaseye Girls Secondary School,
Chitipa District, Malawi

"I will able to start a business after school because of the skills I get here."

Form 2 student, Chinkangawa Community Day
Secondary School, Mzimba District, Malawi

Highlights from the 2021 survey:

- 13 schools were using computers to teach other subjects as well as ICT
- 12 schools were offering Computer Studies for MCSE and JCE (compared with only 1 in the 2020 survey)
- The computer laboratory was used for up to 20 hours per week. Most cited a shortage of teachers to supervise the computer laboratory.
- 21 schools allowed teachers and students access to the computers out of hours.
- Headteachers, teachers' and students views on the impact of the computers in the schools were very positive.
- Students were more confident using computers after using them at school (average confidence level on a scale of 1-10 increased from 4.6-7.4).
- 16% of students were planning to study ICT at university.



Monitoring & Evaluation at Kaseye Girls
Secondary School, Chitipa District, Malawi

Analysis of free text responses

Whilst there were many positive comments about the project, the free text responses also identified several areas for improvement:

- Schools need more computers so that students do not have to share / have only limited access .
- More teacher training is needed.
- Some schools need a qualified ICT teacher.
- Schools would like access to the internet.
- Some schools emphasised that they need upgraded PCs to be able to run compiling software.
- Some schools requested training for all teachers, not just ICT teachers, so that they can incorporate ICT when delivering lessons on all subjects.



*Chibavi Community Day Secondary School,
Mzuzu, Malawi*

"Interest among students to take computer class has increased especially girls and there is high number of students involving themselves in the computer club especially in the science fair competition organized by ministry of education."

**Teacher, Chibavi Community Day Secondary School,
Mzuzu City, Malawi**

"Computer is important. Now that we have the skills we won't have problems when starting university."

**Form 2 student, Chikangawa Community Day
Secondary School, Mzimba District, Malawi**

Recommendations

The recommendations made build upon those made in previous reports, but seek to clarify our priorities in light of the ongoing pandemic and the increasing numbers of schools that we are working with. Our focus for 2022 includes:

- Work with schools to increase the number of computers available so that students do not have to share.
- Continue to build up our teacher training, including both training on basic maintenance and repair, networking, use of Kolibri and the pedagogy around using technology in the classroom.
- Establish networks and the use of Kolibri in all schools.
- Work to develop regional networks of ICT teachers to share their experience and set up mentoring schemes for inexperienced and unqualified ICT teachers.
- Continue work on curriculum alignment within Kolibri and ensure mechanisms for updating channels locally are robust.
- Continue to promote use of the computer laboratory by teachers and students both during the school day, but also out of hours.

"I love using the computers. Here is the only place I get to use computers."

**Form 2 student, Masasa Community Day Secondary
School, Mzuzu City, Malawi**

UK Operations

This year was an exciting one of settling into our new permanent home in the Pentland Industrial Estate to the south of Edinburgh. Having moved in towards the end of 2020 we have now spent our first full year in our workshop and have continued to develop our facility into an ever more efficient processing centre for donated IT equipment.

All of our work in the UK has been made possible thanks to our UK team who have shown remarkable dedication in this year. Our thanks go out to Neil, Blythe, Audrey, Sam and James.

Computer Collection and Refurbishment

This year we have significantly scaled up our operations accordingly with the fantastic volumes of IT equipment that have been donated – 7,752 over the last year! This is well over triple the number donated in 2020 and shows that much of what we are doing to make it easier for people and companies to donate their equipment is working.

Notably 2021 has seen us forge an important partnership with Vyta – an IT asset disposal company who are now helping us by increasing our capacity to process larger donations of IT equipment, particularly from corporates. In particular we have received tremendous support from key donors including: Reusing IT, Natwest, PA Consulting, Triodos, the Wellcome Trust, Binding Site and YSC. Several of these donors have also covered the transportation costs of their donations, helping us to make a significantly greater impact with their hardware.

This year we had a significantly larger number of business donors, up to 116 organisations in 2021 compared to just 51 last year. Similarly, we saw a significant rise in the number of individual donors, climbing from 120 last year to 350 in 2021.

Corporate Partners and Fundraising

Thanks to support from Boss Digital, we started a podcast series that has helped to attract many more IT donors. In addition to this, our UK sales operations have continued to grow, raising £76,332 through our social enterprise activities.

Salesforce specialists Revolent provided two substantial pieces of pro bono consultancy in 2021. Not only did they integrate our website with our donor management system resulting in significant staff time and efficiency savings, they also provided a free system check that has formed the basis for future development. Our thanks go to all the team.

We were delighted to continue our long-standing relationships with Turing Tumble, Lead Pro, Arcturus Publishing and Expert Agent who continue to be very generous with their support. We have received a number of grants including from Foundation Scotland and Baillie Gifford.

This year's annual crowdfunder, the Big Give Christmas Challenge raised a fantastic £32,367, showing that even in a year where many of our donors have faced significant financial challenges, we still have a substantial community of supporters who see the value of our work.

Volunteering

All of our work was, of course, made possible by the fantastic dedication of hundreds of volunteers. This year we had a tremendous 151 volunteers support us in myriad ways. Together they have helped us with over 7,400 hours of hard work, ranging from packing containers on shipping days to the all important refurbishment of computers.

We are also immensely proud of the dozens of volunteers who have supported us whilst also using the opportunity to improve their own skill sets and develop their own careers. Over the last year we've seen 74 of our volunteers training with us going on to find quality jobs or entering further education.

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Mark, Adam, Zhiqi, Graham, Iulian, Blanka, Joe, Mario, Philip, Adriane, Cameron and Nicki.

Our ongoing relationship with the Department for Work and Pensions has enabled us to improve our trainee programme. The DWP has continued to recommend us to interested candidates, enabling us to support our local community through training and the provision of employable skills. This year some of our trainees have included the long-term unemployed, vulnerable adults, those experiencing homelessness, individuals who have suffered serious illness, refugees and asylum seekers, those who have a mental or physical disability and military veterans. Our training this year was not entirely IT focused and included softer skills such as communication, building professional networks, teamwork, problem solving, the ability to work under pressure and time management. All this skill-building comes together to increase our UK trainees' employability.



This year we were particularly delighted to celebrate one of our volunteer's fantastic successes. Wayne volunteered in our workshop helping to refurbish computers destined for schools in Malawi. He found the work interesting and enjoyed working as part of our friendly supportive team. This gave him the confidence in his ability to think about looking for work in the technology industry and towards the end of the year Wayne secured a new job at an electronics company in Livingston. In celebrating Wayne's fantastic achievement, we sat down to hear his story as he begins this new chapter which you can read in full [here](#).

Environmental Impact

Beyond these social impacts, our IT reuse programme has generated significant environmental benefits throughout the year too.

In 2021 we diverted 46 tonnes of PCs that would otherwise go to waste and provided equivalent carbon savings of 966 tonnes. In doing so we have reached a notable milestone, having saved over 12,000 computers for reuse in classrooms. This also means that to date we have offset 3,500 tonnes of CO2 emissions. The cumulative embodied energy savings created are also enough to power over 800 UK homes for a year.

Supporting UK Communities

All of these donated computers have enabled us to continue supporting communities in the UK, where we have seen continued demand for used IT equipment, often in relation to circumstances created by the pandemic.

Thanks to the support of several generous donors we have been able to accommodate some of the requests from UK organisations where we saw that we could increase our educational impact. Subsequently, we have been able to provide 338 computers to a variety of schools and organisations in the UK this year. These have included schools such as the Manchester College and Octavia AP Academy as well as organisations such as Midlothian Council, the NHS Health & Homelessness team; and lastly charities such as Hestia, Centrepont, Care4Calais and Foursquare.

Through a [programme with Lloyds Bank](#) we have been pleased to distribute hundreds of devices whilst also making it possible for the recipients to access vital digital help. This has helped people to stay socially connected through video calling and social media, access to essential services online such as food shopping, GP appointments, Universal Credit online and the news and use key employability tools such as LinkedIn.

The impact this IT equipment has made in the UK is best said by the beneficiaries themselves.

"We are absolutely delighted to receive the wonderful donation of PCs which will make a substantial difference to the teaching and learning at Gumley House. As a girls' school, we are particularly keen for our students to thrive in those careers where women are under-represented and these machines will support our students achieve particularly in computing, coding and media studies. The donated machines have been assigned to a classroom dedicated to computing, health and social care and for use by students with Special Educational Needs. The students have already become very energised by their presence and are keen to study with them. As Headteacher, these machines have come at a critical time – particularly when most of our devices were given out to families throughout the pandemic. Unfortunately, many of these devices came back unusable and the donation has managed to get us back up and running effectively and quickly."

Stephen Byrne, Headteacher, Gumley House School



Gumley House School

We have also been honoured to support NHS service users with IT equipment so they could access vital mental health services during lockdown. One recipient, Anna, told us about the difference the donation of a laptop had made to her:

"I am now able to attend video conferences doctors of various specialisations with the Chromebook I can connect with the camera. Now that I have a device like this I am able to search for a job and send in my CV. I am also able to participate in English language courses and I owe that all to you so thank you very much again, I am really grateful."

Another recipient, Samantha explained that the laptop had enabled her to start studying Social Work at college.

Likewise, working with our local Midlothian Council we have been able to support Job Centre Plus clients with equipment to help job seeking and improving digital skills during lockdowns and beyond.

Their comments also make us realise how important donations of laptops can be:

"We thank you for the gift of a laptop that will help us learn English and do some personal matters. Thanks to all of you for supporting us."

Mrs Karou

Colin, who also received a laptop, highlighted the importance of the connectivity it had brought him, enabling him to apply for a few jobs and get back into work.

"I am delighted with this computer. I am able to attend classes and I managed to connect very easily and well on zoom on the new laptop. It's so much better than the old one that stopped working."

.... the laptop is very good and works very quickly. My mum and dad are pleased. It already is a big help. Thank you."

Aya and her daughter



Laptop donated through NHS Health and Homelessness

Furthermore, at the QED Foundation, the donated laptops are supporting disadvantaged ethnic minority men and women across Bradford District to deliver English for Speakers of Other Languages (ESOL), health and well-being, IT, employability, literacy, numeracy, citizenship, orientation and integration provision. Most QED learners are digitally excluded as they have minimal or no access to an IT device of any type at home and no access to the internet. Lockdown isolated the learners further as services moved increasingly online and led to isolation and loneliness of many Bradford ethnic minority communities. The older generation, already feeling isolated and distant from family and friends, are particularly in need of the connectivity Zoom, Facetime, WhatsApp and other platforms bring.

Laptops donated through The Turing Trust are being used throughout teaching sessions to support learning and develop essential IT skills. Each learner can now have their own device with software and educational apps so they can progress at their own pace. Initially, the focus has been on supporting learners to navigate their way around the devices, develop keyboard familiarity, set up an email address, open-up and use apps to develop English language skills. Tutors are using the laptops for programme delivery. The social impact of mastering even basic digital skills has provided a newfound sense of worth and

wellbeing. Learners report feeling more confident, engaged and included. There is an excitement about accessing information for the first time independently and attendance is more consistent.

Lastly, we have been particularly pleased to support Care4Calais by providing laptops to refugees and asylum seekers in the UK, enabling them to continue their education. One recipient said:

"I would like to wholeheartedly thank the Turing Trust for fully believing in myself. While having a computer, I am no longer just an asylum seeker, I am part of the global village; I am not an outcast; I feel included. I am not without dreams, but my goals of studying, pursuing my education, and entering a prestigious university continue. Thank you!"

Other partnerships

We have continued to work with the UK Jarra Association, based in Birmingham, to supply schools in Gambia with PCs. This year we have also supported the Thika Alumni Association and the Red Rubber Ball Foundation with equipment to support schools in Kenya. Through the Red Rubber Ball Foundation several university students on scholarships have been able to continue their education throughout lockdown restrictions thanks to the arrival of this equipment.

2022 Aims and Objectives

In the coming year we plan to work towards our two key aims and associated objectives outlined below. For our first aim this work will predominantly focus on our Malawian programme, where we will continue to build our operations. We plan to extend our operations in Malawi to schools in the Southern Region, which will involve setting up an additional office and team based in Blantyre. We will also continue to support beneficiaries in the UK and beyond where opportunities allow. There will be a multitude of supporting activities to achieve this, largely similar to those completed in 2021.

Trustees Outlook

The trustees have a positive outlook on the future direction of the charity with the past year's growth showing great potential for the coming year. The continuing growth shown last year has helped to influence their decision making and strategy, allowing for activities to continue scaling up so we can provide more opportunities for IT education to those who need it most.

Aim 1

Continue to install computers in African classrooms in a sustainable manner that supports a holistic learning approach. (SDG 4 - Quality Education).

- A)** To provide teachers with the training and resources they need to maximise the impact of digital classrooms.
- B)** To develop our e-learning software to best serve local educators and equip students with the digital skills they need for work.
- C)** To improve our monitoring, evaluation and learning efforts to provide detailed information on impact.

Aim 2

Build our UK operations to enhance our volunteering programme and increase our ability to process donations efficiently. (SDG 17 - Partnership For The Goals).



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Our Partners



The Scottish Government
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Foreign, Commonwealth
& Development Office



UKaid
from the British people

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TUMBLE
BUILD MARBLE-POWERED COMPUTERS



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Structure, Governance and Management

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

Dermot Turing (Founder)
Anne Wacera Wambugu
Lumbani Mwafulirwa (appointed 18th May, 2022)
Lilian Ndirangu
Bernie Hollywood
Tiya Somba Banda

Names of all other Charity Trustees during the period, if any (for example who resigned part way through the financial period): Philip McAllister resigned 18th May, 2022

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).

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 ten advisors (below) who met in person or virtually as a whole group four times in 2021 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. 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 at <https://turingtrust.co.uk/about/our-policies/>.

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. 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 2021 no trustees received any remuneration and trustee expenses were paid totalling £499.

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
Rob Dobson
Luca Leone
Brian Ferguson
Sally Smith
Andrew Clark
Nicola Turing
John Turing
Jonathan Burns
Cliff Robertson

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: Whitelaw Wells, 9 Ainslie Place, Edinburgh, EH3 6AT

Charity Details and Contact Information:

Charity Name: The Turing Trust

Registered Charity Number in Scotland: SC046150

Registered Charity Number in England and Wales: 1156687

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

Phone: [0131 440 2619](tel:01314402619) / 07554 121219

Email: info@turingtrust.co.uk

Website: <https://turingtrust.co.uk/>

Twitter: TuringTrust

Facebook: TuringTrust

LinkedIn: Turing Trust

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 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 and works with our African 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 remained in a strong financial position in 2021 with a total income of £663,542, of which £462,985 was cash and £200,557 comprised donated goods, services and facilities. Total expenditure was £398,590, of which £237,622 was cash, £89,319 was the nominal cost of donated goods distributed and sold and £71,649 was the value of donated facilities and services. Total funds of £514,590 have been carried forward to 2022. Figures in this review are taken from our full accounts approved on 19th August 2022 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 has continued to increase and we were delighted to be awarded a grant from the Baillie Gifford International Sponsorship Committee to support our Malawi project. We were also delighted to take part in the Kickstarter scheme which fulfils our charitable objectives in terms of increasing digital skills and employability in the UK, whilst also helping us to scale up our operations in Edinburgh and process more donated equipment for use in Malawi and in

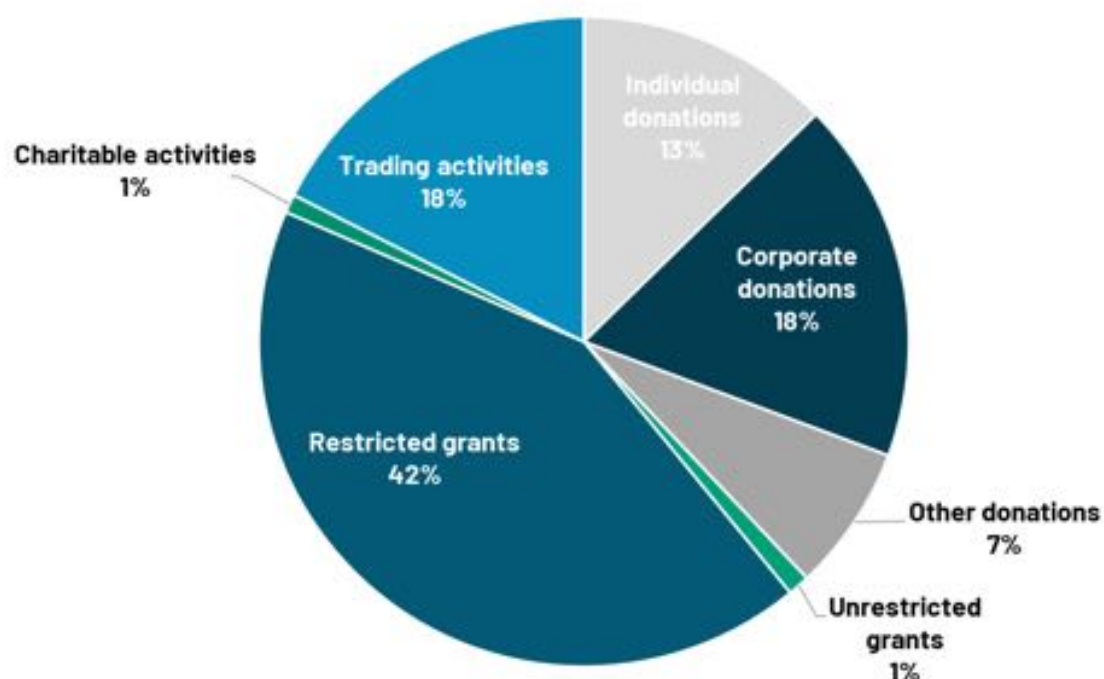
the UK. We have also had support of £32,437 from the Coronavirus Job Retention Scheme. Donations of IT equipment have again increased in 2021 from an equivalent value of £61,845 to £128,908, and we continue to benefit from various donations of services and facilities in kind. Our trading income has also more than doubled, in part thanks to support for the salary costs of a sales manager from the Scottish Council for Voluntary Organisations (SCVO).

Our expenditure also increased in 2021, with expenditure on our charitable activities increasing by 38.3% from £234,682 to £324,465. This was reflected in two further shipments of forty-foot containers to Malawi containing over 3,000 PCs and laptops and the set-up of a further 70 computer laboratories in schools in Malawi. We have also been able to support the expansion of the team in Malawi as the total number of schools that need ongoing support has increased.

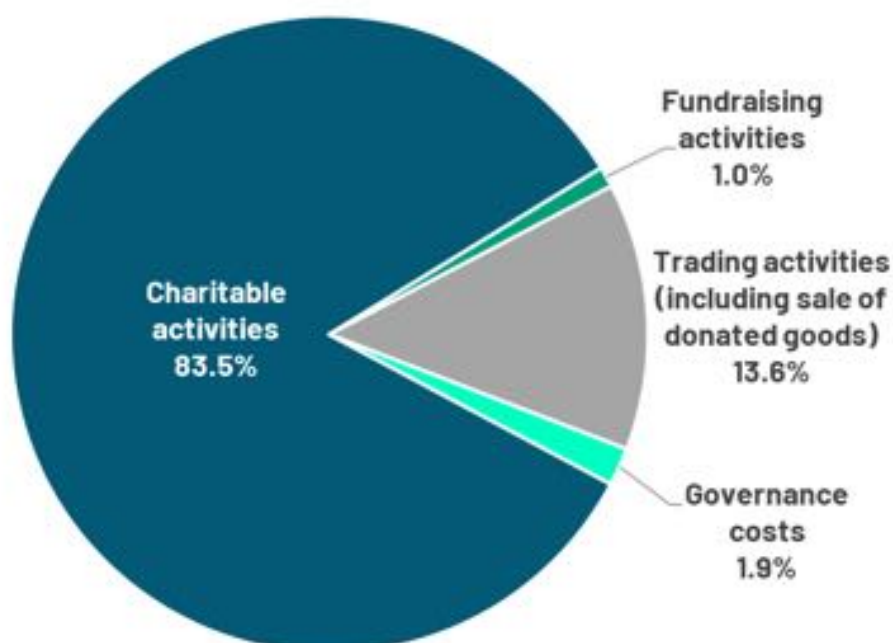
UK staff costs continue to represent a significant item of expenditure in delivering our projects. Our focus this year has again been on those who are crucial to our day-to-day operations and on maximising our impact both in the UK and in Malawi. Their work in managing donations of IT equipment and helping and supervising Kickstarter employees and volunteers to refurbish that equipment has been crucial and the results speak for themselves.

Our governance costs, in accordance with our policy of limiting administrative costs, have remained low at 0.4%. As in previous years, most services are donated by volunteers, including support for a risk management workshop and the independent examination of the 2020 accounts.

Sources of cash funds



Expenditure



Our cash funds (excluding the £61,880 liability remaining for the Energy Savings Trust loan at the end of 2021) have also increased from £172,993 to £426,729.

The Turing Trust Reserves Policy states that the charity should hold reserves to cover four months' operating costs in the UK and six months' operating costs in Malawi to ensure that in the event of the need to wind down the charity, we can adequately ensure that all PCs in our possession at that time are installed in African classrooms and that we can ensure the continuity of maintenance and IT end-of-life services to our beneficiary schools. The figure is reviewed quarterly, and the level adjusted if required. At the start of the year reserves were set at £66,000. However, on review the reserves level has been increased to £120,000. This is primarily related to the increase in UK staffing costs for both permanent staff and kickstart employees (where the grant for salary costs is paid in arrears). Our reserves fund is a designated fund derived from unrestricted funds and the level of our reserves as determined by the trustees has been maintained throughout 2020. The free reserves at the end of 2021 were £261,411, which ensured that the policy was met.

The Turing Trust did not run a deficit in 2021 and at year end had receivables of £21,324 and liabilities of £71,275.

Our main partner in Malawi has also increased the income generated by operating as a social enterprise. Through our joint programme, Centre for Youth and Development generated 43,388,509 MWK (approximately 39,547 GBP) in 2021 compared with 13,790,275 MWK (approximately 13,097 GBP) in 2020. This shows the continued growth of our project in Malawi year-on-year and its long-term sustainability. These funds are used for our charitable objectives through our programmes in Malawi.

Key Figures

	2019 £	2020 (restated) £	2021 £
Total incoming funds	193,514	348,149	462,985
Total donated goods, services and facilities	48,863	77,513	200,557
Total outgoing resources	176,379	394,683	398,590
Net income	65,998	30,979	264,952
Cash in Bank (at year end, excluding any loans)	146,877	172,933	426,729

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. As of November 2021, the Board of Trustees had identified as the most significant risks as:

Risk category	Description of risk	Strategy to manage risk
Fundraising	Potential loss of grant funding or regular cash donations.	Ongoing review of expected donations incoming versus those received. Regular contact with donors who have consented to receive communications to update them on the impact their donations have made. Ensure that we seek grants and donations from a wide variety of sources and meet all reporting requirements.
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.	Ongoing review of incoming donations to detect any negative trends in numbers. Work to retain current donors by providing good feedback on the impact of their donations. Work to engage more donors, in particular corporate donors and to ensure a smooth donation experience. Explore new partnerships to increase our ability to accept and process donations.
Impacts of COVID-19	Potentially reduced ability to process equipment in Scotland and reduced ability to supervise international projects due to travel restrictions.	COVID safe working practices implemented in the workshop. Regular online meetings with team in Malawi to support our projects there to ensure we are supporting them as best we can.

Continued on next page

Risk Management (continued)

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. Refresher training provided regularly to all.
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)
 19th August, 2022

Independent Auditors' Report

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

THE TURING TRUST

FOR THE YEAR ENDED 31 DECEMBER 2021

Qualified Opinion

We have audited the financial statements of The Turing Trust ('the charity') for the year ended 31 December 2021, 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 FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of matters described in the Basis for Qualified Opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of the 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for Qualified 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 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, except for the matters referred to below.

With respect to stock having a carrying amount of £70,371 at 31 December 2021, the audit evidence available to us was limited since that date is prior to our appointment as auditor of the charity. The charity uses a perpetual stock system and we were unable to obtain sufficient appropriate audit evidence regarding the value of year end stock by using other audit procedures. In addition, we have been unable to obtain sufficient appropriate audit evidence regarding the opening stock value of £29,354.

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.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees';
 - Proper accounting records have not been kept; or
 - The financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 29, the trustees are responsible for the preparation of the financial statements which 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 155 of the Charities Act 2001 and section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, are detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquires of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not a high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

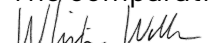
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Use of our report

This report is made solely to the Trust's members and trustees, as a body, in accordance with section 155 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the Trust's members and 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 Trust and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other Matters

The comparative financial statements are unaudited.


Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

19th August 2022

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Accounts: Statement of Financial Activities as at 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds (restated*) 2020
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations	5	114,927	60,587	175,514	118,793
Unrestricted grants	5,6	5,000	0	5,000	58,043
Donated goods	7	128,908	0	128,908	62,535
Donated services	7	22,900	0	22,900	6,054
Donated facilities	7	48,749	0	48,749	8,924
Charitable activities					
Restricted grants	5	0	196,397	196,397	120,402
Sale of goods at cost to other charities for distribution to beneficiaries	5	2,023	0	2,023	9,625
Reimbursement of IT collection costs and delivery costs to other charitable organisations	5	1,797	0	1,797	52
Shared facilities	5	433	0	433	400
Trading activities					
Sale of donated goods	5	76,332	0	76,332	35,820
Other trading activities	5	4,759	0	4,759	3,544
Investment income (interest on bank deposits)	5	730	0	730	1,470
Total income	5,6,7	406,558	256,984	663,542	425,662
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations	9	3,249	916	4,165	3,064
Costs incurred in the sale of donated goods	9	47,962	6,087	54,049	29,209
Expenditure on charitable activities					
Donated goods distributed	9	64,016	8,245	72,261	59,656
Payments relating directly to charitable activities	9	16,560	235,644	252,204	175,206
Governance costs	9	7,668	0	7,668	1,155
Other expenditure					
Refurbishment of new premises		0	0	0	121,203
Obsolete stock recycled during the year		8,243	0	8,243	5,190
Total expenditure	9	147,698	250,892	398,590	394,683
Net income / (expenditure) and net movement in funds for the year		258,860	6,092	264,952	30,979

Accounts: Statement of Financial Activities as at 31 December 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds (restated*) 2020
		£	£	£	£
Reconciliation of funds	20				
Total funds brought forward		129,205	120,433	249,638	218,659
Net movement in funds for the year		258,860	6,092	264,952	30,979
Transfers to / (from) funds		(126,654)	126,654	0	0
Total funds carried forward		261,411	253,179	514,590	249,638

* Please see note 4 for further information on the Prior Year adjustment

Accounts: Balance Sheet as at 31 December 2021

	Note	2021	2020 (restated)
		£	£
Fixed assets (NBV)			
Tangible assets	13	5,561	2,256
Investments		0	0
Total fixed assets		5,561	2,256
Current assets			
Stock	16	70,371	29,354
Debtors	17	21,324	47,185
Cash in bank and in hand	15	488,609	172,993
Total current assets		580,304	249,532
Liabilities			
Creditors: falling due within one year	18	18,131	2,150
Total assets less current liabilities		567,734	249,638
Creditors: falling due after more than one year	18	53,144	0
Net assets		514,590	249,638
The funds of the charity			
Unrestricted funds		261,411	129,205
Restricted funds		253,179	120,433
Total charity funds		514,590	249,638

Approved by the Trustees and signed on their behalf by:




JD Turing (Chair)

B Hollywood

Date: 19th August, 2022

Accounts: Statement of Cashflows as at 31 December 2021

	2021	2020 (restated)
	£	£
Cash provided by (used in) operating activities	257,043	24,646
Cash flows from investing activities		
Bank interest	730	1,470
Purchase of tangible fixed assets	(4,037)	0
Cash provided by / (used in) investing activities	(3,307)	1,470
Cash flows from financing activities		
Energy Savings Trust loan	69,934	0
Repayment of borrowing	(8,054)	(54,600)
Cash provided by (used in) financing activities	61,880	(54,600)
Increase (decrease) in cash and cash equivalents in the year	315,616	(28,484)
Cash and cash equivalents at the beginning of the year	172,993	201,477
Total cash and cash equivalents at the end of the year	488,609	172,933

Analysis of Changes in Net Debt as at 31 December 2021

	At start of year	Cashflows	Non cash changes	At end of year
Cash	172,993	315,616	0	488,609
Loans falling due within one year	0	(8,736)	0	(8,736)
Loans falling due after more than one year	0	(53,144)	0	(53,144)
Net cash	172,993	253,736	0	426,729

Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2021

	2021	2020 (restated)
	£	£
Net income / expenditure	264,952	30,979
Add back in depreciation charge	732	2328
Add back investment income	(730)	(1,470)
Decrease (increase) in stock	(41,017)	7,098
Decrease (increase) in debtors	25,861	(15,689)
Increase (decrease) in creditors	7,245	1,400
Net cash provided by (used in) operating activities	257,043	24,646

Accounts: Statement of Financial activities as at 31 December 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020 (restated)	Total Funds 2019
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations	5	76,526	42,267	118,793	82,639
Unrestricted grants	5,6	58,043	0	58,043	0
Donated goods	7	62,535	0	62,535	33,133
Donated services	7	6,054	0	6,054	750
Donated facilities	7	8,924	0	8,924	14,980
Charitable activities					
Restricted grants	5,6	0	120,402	120,402	77,341
Sale of goods at cost to other charities for distribution to beneficiaries	5	9,625	0	9,625	2,240
Reimbursement of IT collection costs and delivery costs to other charitable organisations	5	52	0	52	1,518
Shared facilities	5	400	0	400	1,293
Trading activities					
Sale of donated goods	5	35,820	0	35,820	24,556
Other trading activities	5	3,544	0	3,544	2,565
Investment income (interest on bank deposits)	5	1,470	0	1,470	1,362
Total income	5,6,7	262,993	162,669	425,662	242,377
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations	9	2,466	598	3,064	6,245
Costs incurred in the sale of donated goods	9	19,497	9,712	29,209	18,837
Expenditure on charitable activities					
Donated goods distributed	9	59,656	0	59,656	29,166
Payments relating directly to charitable activities	9	50,372	124,834	175,206	115,974
Governance costs	9	1,155	0	1,155	940
Other expenditure					
Refurbishment of new premises		121,203	0	121,203	0
Obsolete stock that recycled during the year		5,190	0	5,190	5,217
Total expenditure	9	259,539	135,144	394,683	176,379
Net income / (expenditure) and net movement in funds for the year		3,454	27,525	30,979	65,998

Accounts: Statement of Financial Activities as at 31 December 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds (restated*) 2020	Total Funds 2019
		£	£	£	£
Reconciliation of funds	20				
Total funds brought forward		112,654	106,005	218,659	152,661
Net movement in funds for the year		3,454	27,535	30,979	65,998
Transfers to / (from) funds		13,097	(13,097)	0	0
Total funds carried forward		129,205	120,433	249,638	218,659

* Please see note 4 for further information on the Prior Year adjustment

Accounts: Notes to the Accounts

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.

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.

Preparation of the accounts follows the guidance from the Office of the Scottish Charity Regulator (OSCR) and the Charity Commission of England and Wales. This year is the first year that accounts have been prepared on a fully accrued basis (as required by the Office of the Scottish Charity Regulator (OSCR)) and so accounts for 2019 have also been restated on this basis to provide a valid basis for comparison.

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
- 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. Although the pandemic continued to affect our operations in 2021, we have been supported by the UK government’s Job Retention Scheme and the Kickstarter Scheme, enabling us to focus our efforts on sourcing and processing donations of IT equipment. This has enabled us to maintain a stable balance sheet and send out two further shipments to Malawi. As COVID restrictions were eased, we have been able to grow our operations, both in the UK and in Malawi.

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 note 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)

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. Gift aid associated with donations, whether the donation is paid directly or via a fundraising platform, is also recognised at the point at which the donation 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 donation is made.

iv. Legacies

The Turing Trust does not receive any incoming resources from legacies.

v. Cryptocurrency donations

Income from cryptocurrency donations is not recognised in the financial statements until they have been converted into GBP and withdrawn into our cash account. All cryptocurrency donations are held in a Coinbase account and the valuation at the end of the financial year is based on the exchange rates used by Coinbase on that date and given in note 15 to the accounts.

vi. Donated goods

Donated goods are recognised at fair value at the point at which they have been received. It is assumed at the point of receipt that donated goods will be 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 for on-going use by the charity are recognised in the SoFA as incoming resources at fair value when receivable and those valued under £1000 are expensed in the SoFA in the year in which they were received. Any goods valued at >£1000 are recognised as tangible fixed assets.

Refurbished donated goods sold in the UK to provide funds to cover operational costs are recognised at the sale value at the time of sale and funds received are included in trading receipts and the initial value recognised at receipt is deducted as an expense.

Accounts: Notes to the Accounts (3)

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 7 has details of services donated in kind.

viii. Donations in kind – facilities

Donated premises used by The Turing Trust are measured and included in the accounts at fair rent valuation.

ix. Volunteer help

The value of any voluntary help received is not included in the accounts, but the contribution of volunteers is described in note 8 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.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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, trading costs and charitable activities on an appropriate basis. The analysis of support costs and the bases of apportionment applied are shown in note 10.

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 9 and 10.

h. Trading costs

Trading costs are those involved in generating income by the sale of refurbished donated goods. These costs include a proportion of staff costs apportioned on the time spent, the relevant costs of sale and marketing and payment provider fees. The analysis of trading costs and the basis of apportionment are detailed in notes 9 and 10.

i. 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 9 and 10.

Accounts: Notes to the Accounts (4)

j. 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 9.

k. Debtors

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

l. 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.

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 / scrappage.

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 [OANDA exchange rates](#) at the time of each transaction and at the close of the financial year. When it is necessary to transfer USD to GBP (as was the case when Ebury closed our account in 2020) this is recognised as a cost in the Statement of Financial Activities and apportioned across funds as an overhead. The loss / gain is calculated over the duration the funds were held in USD. Further details are given in note 11.

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%

Details are given in note 13.

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 14).

Accounts: Notes to the Accounts (5)

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

Stocks are held at fair value which is deemed to be the most economical replacement cost. Refurbished goods that are sold to raise funds to support our charitable activities are valued at the sale cost at the time of sale and the income from the sale recognised on the Statement of Financial Activity along with the expense of the original fair value. Details of stock movements are given in note 16.

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). Where staff costs are supported by a specific grant, these costs are recorded against the income from this grant (note 20 on fund allocation). Staff costs covered by the COVID job retention scheme are also recorded against the income received. However, where these costs have partly been covered by the employer, this is recorded as a cost from unrestricted income. Full details of the allocation of staff costs are given in note 12.

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.

The charity made no redundancy payments during the reporting period.

2. Related party transactions

The Charity Commission of England and Wales has given permission for James Turing to be employed 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 or his employment.

HMRC has confirmed that the provision of rent-free accommodation by JD & NJ Turing to The Turing Trust via a lease meets the requirements of a gift of a qualifying interest in land as set out at S433 Income Tax Act 2007 provided that the transaction is evidenced as being arm length with an independent valuation of the rental value and that the donor does not become entitled to an interest or right in that property in accordance with S444 ITA 2007. The current valuation of the market rental value performed in January 2021 is £48,750 per annum.

The Turing Trust reimbursed JD & NJ Turing for the cost of buildings insurance (£2,471).

Trustee expenses

Two trustees were paid a total of £499 in expenses for attending trustee meetings. 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 15th April 2014.

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

Accounts: Notes to the Accounts (6)

4. Prior Year Adjustment

a. Adjustment to stock levels and the value of donated IT equipment in 2020

During the preparation of the 2021 accounts an error in the stocktake done at the end of 2020 was found. The level of stock at the end of 2020 had been understated. As a result of this the value of donations of goods received had been understated by £11,148.

The prior year has been restated to show

- the increased value of donations of goods (2020: £51,387, 2020 restated: £62,535)
- the stock levels on the balance sheet for 2020 have been restated (2020: £17,455, 2020 restated: £29,354)

b. Capitalisation policy

Our capitalisation policy was also updated in 2021 so that only purchases and donations valued at >£1,000 are now included as fixed assets.

As a result of this change the prior year was restated to include:

- the reduced depreciation costs (2020: £3965, 2020 restated: £2,328)
- the additional expense of donated desks that were kept for charity use (£690)
- the reduction in the NBV of fixed assets on the balance sheet (2020: £4,693, 2020 restated: £2,256)

Accounts: Notes to the Accounts (7)

5. Analysis of income (cash funds)

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year restated (2020)
	Analysis	£	£	£	£	£
Donations	Individual donations	23,764	29,722	0	53,486	35,562
	Gift aid	2,078	2,971	0	5,049	4,036
	Corporate donations	75,845	7,500	0	83,345	57,196
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	13,240	20,394	0	33,634	21,999
	Unrestricted grants	5,000	0	0	5,000	58,043
Total		119,927	60,587	0	180,514	176,836
Grants	Scottish Government International Development Small Grant	0	17,060	0	17,060	14,430
	UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	0	17,393	0	17,393	35,782
	Coronavirus Job Retention Scheme	0	32,437	0	32,437	47,020
	The Scottish Council for Voluntary Organisations (SCVO) Grant	0	754	0	754	11,170
	Baillie Gifford Multi Year Award	0	5,000	0	5,000	5,000
	Rockstar COVID 19 Grant	0	0	0	0	7,000
	Baillie Gifford International Sponsorship Committee	0	30,000	0	30,000	0
	The Joron Charitable Trust (1062547)	0	7,500	0	7,500	0
	Buzzacott Stuart Defries Memorial Trust	0	1,000	0	1,000	0
	Kickstart scheme (administered by Scottish Borders Council)	0	47,293	0	47,293	0
	Wesleyan Foundation	0	10,000	0	10,000	0
	World Care Foundation	0	5,000	0	5,000	0
	Blackrock via Tides Foundation	0	11,960	0	11,960	0
	Energy Savings Trust	0	10,000	0	10,000	0
	Rotary	0	1,000	0	1,000	0
Total		0	196,397	0	196,397	120,402

Accounts: Notes to the Accounts (8)

5. Analysis of income (cash funds) - continued

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year restated (2020)
	Analysis	£	£	£	£	£
Charitable activities	Sale of goods at cost to other charities for distribution to beneficiaries	2,023	0	0	2,023	9,625
	Reimbursement of costs associated with collection of IT equipment and delivery of IT equipment to other charitable organisations	1,797	0	0	1,797	52
	Shared facilities	433	0	0	433	400
Total		4,253	0	0	4,253	10,077
Other trading activities	Sales of refurbished computers	76,332	0	0	76,332	35,820
	Licenses for use of Turing Trust branding	3,737	0	0	3,737	3,544
	Other fees	1,021	0	0	1,021	0
Total		81,090	0	0	81,090	39,364
Income from investments	Interest income	730	0	0	730	1,470
Total		730	0	0	730	1,470
TOTAL INCOME		206,000	256,984	0	462,984	348,149

All investment income arises from money held in interest bearing 90-day deposit accounts that are covered by the Financial Services Compensation Scheme or the Gibraltar Deposit Guarantee Scheme.

Accounts: Notes to the Accounts (8)

5. Analysis of income (cash funds) - continued

All income in the prior year (2020) was unrestricted except for:

	Source of income	Restricted funds 2020 (restated) £
Restricted donations	Individual donations	22,862
	Gift aid	2,653
	Corporate donations	11,605
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	5,147
Restricted grants	Scottish Government International Development Small Grant	14,430
	Department for International Development (DFID) Small Charities Fund through UK Aid Direct	35,782
	Coronavirus Job Retention Scheme	47,020
	The Scottish Council for Voluntary Organisations (SCVO) Grant	11,170
	Baillie Gifford Multi Year Award	5,000
	Rockstar COVID 19 Grant	7,000
Total Restricted Income 2020		162,669

Accounts: Notes to the Accounts (9)

6. Analysis of receipts of government grants

	Description	2021	2020 (restated)
Restricted grants		£	£
Scottish Government International Development Small Grant	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	17,060	14,430
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. For a project supporting Malawian girls with IT skills.	17,393	35,782
Coronavirus Job Retention Scheme (from 24/03/2020)	Staff costs for staff furloughed during the pandemic	32,437	47,020
Kickstart scheme (administered by Scottish Borders Council)	Support for salary costs and costs of providing support for participants to develop work skills and experience	47,293	
Unrestricted grants			
Midlothian Council	Small Business Support Grant (Scottish Government Coronavirus (COVID-19): support for businesses)	0	25,000
City of Edinburgh Council	Small Business Support Grant (Scottish Government Coronavirus (COVID-19): support for businesses)	0	18,750

The income from the Coronavirus retention scheme has been included under charitable activity. All staff were fully furloughed for the first 3 months of lockdown and were then switched to flexible furlough as soon as this was allowed in July 2020. Our focus has been to bring back staff who were key to running our warehouse operations accepting and processing donations ready for shipment to Malawi. This enabled us to maintain financial stability whilst sending two further shipments of computers to Malawi in 2021. Our Malawi project manager was affected by COVID travel restrictions for much of the year but was able to visit our partners in Malawi in December.

Accounts: Notes to the Accounts (10)

7. Donated goods, facilities and services

	2021	2020 (restated)	Accounting policy for recognition and valuation of donated goods facilities and services
Donated goods	£	£	
For distribution or sale to raise funds to support our charitable activities	128,908	61,845	Donated goods are recognised at fair value at the point at which they have been received. It is assumed at the point of receipt that donated goods will be distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Refurbished donated goods sold in the UK to provide funds to cover operational costs are recognised at the sale value at the time of sale and funds received are included in trading receipts and the initial value recognised at
Retained for use by the charity	0	690	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.
Donated services			
Independent Examiner's Report	400	250	Services are included in the accounts on the basis of the value of the gift to the charity as agreed with the
Interstate staff support for rebranding	0	500	
Boss Digital staff support for updating our website	5,000	5,000	
Website plans	0	304	
Salesforce support by Revolent	17,500		
Premises costs			
Use of premises at Pentland for nominal rent of £1 per annum (from October 26th, 2020)	48,749	8,924	Valuation based on independent rent valuation January 2021

The value of donated goods in 2020 (£51,387) has been restated (£62,535) to reflect the correct values after the error in the 2020 stocktake was rectified.

The Turing Trust also benefits from donations of software licenses with support from Redbooth, OnDMARC, Sage, Salesforce, GoogleAdWords, 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.

Accounts: Notes to the Accounts (11)

8. Role of volunteers

Volunteers play a crucial part in our activities. They play a key role in our computer refurbishment operations in Edinburgh and on helping to load containers on shipping day. We also have several volunteers who work remotely to support our operations and their activities include the sourcing and development of e-learning materials and their alignment to the Malawi curriculum, website and social media support, risk management, bookkeeping and the preparation of the accounts and annual report. In 2021, 151 volunteers supported The Turing Trust with over 7,400 hours of work.

9. Analysis of expenditure

Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Prior year (restated) 2020
Analysis	£	£	£	£	£
Malawi project (Scottish Government International Development Small Grant 2019-22)	0	9,602	0	9,602	5,238
Malawi project (UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office))	0	2,995	0	2,995	32,625
Malawi project (Big Give Christmas Challenge annual fundraiser from 2017 onwards)	0	24,314	0	24,314	19,614
Malawi project (Scottish Edge Social Enterprise Award 2019 and Young Edge 2018)	0	0	0	0	9,511
Malawi projects (including all restricted funds <£10,000)	0	372	0	372	6,870
Bridge Digital Divide in UK	0	1,908	0	1,908	0
UK training	0	80	0	80	0
Energy Savings Trust Grant	0	10,000	0	10,000	0
Staff costs in UK	16,560	125,885	0	142,445	65,050
Overheads in UK*	0	60,488	0	60,488	34,159
Computer refurbishment hardware	0	0	0	0	2,139
Refurbishment of new premises	0	0	0	0	121,203
Cost of computers donated	64,016	8,245	0	72,261	59,656
Cost of obsolete donations recycled	8,243	0	0	8,243	5,190
Sub Total	88,819	243,889	0	332,708	361,255

Accounts: Notes to the Accounts (12)

Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Prior year (restated) 2020
Analysis	£	£	£	£	£
Staff costs	1,797	0	0	1,797	1,218
Overheads	1,148	0	0	1,148	1,148
Cost of donations (platform fees)	304	916	0	1,220	698
Sub Total	3,249	916	0	4,165	3,064

Analysis of expenditure on trading activities (including the sale of donated goods)

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Prior year (restated) 2020
Analysis	£	£	£	£	£
Staff costs	12,086	6,087	0	18,173	9,712
Overheads	21,298	0	0	21,198	9,188
Cost of sales	14,578	0	0	14,578	10,309
Sub Total	47,962	6,087	0	54,049	29,209

Analysis of governance costs

	Unrestricted funds	Restricted funds	Endowment funds	Total funds 2021	Prior year (restated) 2020
Analysis	£	£	£	£	£
Independent examination of accounts	400	0	0	400	250
Audit of 2021 accounts	6,000	0	0	6,000	0
Trustee expenses	499	0	0	499	510
Professional and legal costs	769	0	0	769	395
Sub Total	7,668	0	0	7,668	1,155
TOTAL EXPENDITURE	147,698	250,892	0	398,590	394,683

* Our capitalisation policy was updated in 2021 so that only purchases / donations >£1000 in value are recognised as fixed assets. The overheads costs for 2020 have been restated to reflect the changes in depreciation and expenses to provide direct comparison with 2021.

Accounts: Notes to the Accounts (13)

10. 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. Trading costs include those involved in the sale of donated goods to raise funds to support our charitable objectives.

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

	2021 £	2020 (restated) £
Marketing – printed materials / promotional goods	146	0
Website	324	128
Staff health	190	0
Rent and rates	3,303	20,689
Gas and electric	4,920	205
Internet / phone	550	705
Travel and Entertainment	269	168
Office costs*	5,148	1,596
Insurance	3,765	2,892
Repairs and renewals	1,692	72
Bank charges	10	0
Foreign exchange transactions	38	64
Exchange rate (gain) / loss	(2,797)	920
General expenses	3,350	0
Bad debts	45	0
Depreciation*	732	2,328
Donated services (branding, website)	22,500	5,804
Donated facilities	48,749	8,924
Total	92,934	44,495

*Depreciation charge and office costs for 2020 have been restated in line with 2021 capitalisation policy.

Accounts: Notes to the Accounts (14)

Allocation of overheads

	2021		2020 (restated)	
Activity	% Staff Time	£	% Staff Time	£
Charitable	77.9	68,735	76.8	32,342
Charitable (DFID project)		1,753		1,817
Fundraising	1.4	1,148	2.6	1,148
Trading	20.7	21,198	20.7	9,188
Total overheads cost		92,934		44,495

Allocation of staff time in 2021 has remained consistent with funds carried over from the Scottish Council for Voluntary Organisations (SCVO) partly funding staff specifically to manage our e-bay sales. We have continued to prioritise our operational activity collecting and refurbishing computers during the pandemic to be able to continue to send these to our partners in Malawi for distribution to schools and to continue to generate funds through the sale of donated computers on e-bay.

11. 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 at the time of each transaction and at the end of the financial year. When it is necessary to transfer USD to GBP (as was the case when Ebury closed our account in 2020) this is recognised as a cost in the Statement of Financial Activities and apportioned across our activities as an overhead. The loss / gain is calculated over the duration the funds were held in USD.

	2021		2020 (restated)	
Ebury	\$	£	\$	£
Balance at start of year	0	0	17,031	12,917
Additions	0	0	41,815	32,643
Payments	0	0	58,785	44,593
Fees	0	0	61	47
Exchange rate gain / loss	0	0	0	920
Balance at end of year	0	0	0	0
Transferwise	2021		2020 (restated)	
	\$	£	\$	£
Balance at start of year	0	0	0	0
Additions	64,390	44,217	11,285	8,439
Payments	13,000	9,686	11,281	8,436
Fees	52	38	4	3
Exchange rate gain / loss	0	2805		
Balance at end of year	51,338	37,298	0	0

Accounts: Notes to the Accounts (15)

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

Staff costs

	This year	Prior year (restated) 2020
	£	£
Salaries and wages	150,213	96,846
Social security costs	6,862	4,637
Pension costs (employer contributions)	5,340	3,809
Other employee benefits	0	0
Total staff costs	162,415	105,292

No employees received employee benefits (including employer pension costs) for the reporting period of more than £60,000.

Key management personnel costs (excluding trustee costs)

	This year	Prior year (restated) 2020
	£	£
Total amount paid to key management personnel including pension	44,920	41,051

Staff numbers

	This year	Prior year (restated) 2020
	Number	Number
Average head count in the year (FTE)	6.8	4
Full-time staff	5	4
Part-time staff	8	0
FTE at the start of the financial year	4	3
FTE at the end of the financial year	6.25	4

The average number of staff on a head count basis was 9 (2020: 4).

Accounts: Notes to the Accounts (16)

Apportionment of staff time and associated staff costs to activities of the charity

	This year	Prior year (restated) 2020
	% time	% time
Charitable	77.9	76.8
Fundraising	1.4	2.6
Trading	20.7	20.7

Allocation of staff time this year to specific activities is based on actual hours worked and has not included any time spent on furlough. The decision was made to prioritise the return to work of those members of staff responsible for the day-to-day operations in our workshop to supervise volunteers and maintain a good throughput of refurbished computers and to support our income through sales of donated equipment. Salary costs for the member of staff responsible for e-bay sales have also been partly covered by a grant from the Scottish Council for Voluntary Organisations (SCVO). The apportionment of staff costs to specific activities or projects includes associated social security and pension costs.

Staff costs increased significantly in 2021 due to our participation in the Kickstarter scheme. By the end of 2021, eight kickstart employees had started their 6-month placements with The Turing Trust. Their employment costs were supported by the Kickstart Scheme, with a top up to meet the living wage when they started their placements. This scheme has enabled us to increase our operational activity whilst also providing skills and experience to enhance employability. The Kickstart Scheme provided a total of £47,293 towards salary costs and training.

The Coronavirus Job Retention Scheme grant covered staff costs of £32,437 in total in 2021.

The Turing Trust benefits from the Employment Allowance which allows us to reduce our National Insurance Liability by £4000 per annum.

Trustee expenses

Two trustees were paid a total of £499 in expenses for attending trustee meetings. Trustees receive no remuneration or other benefits from the charity other than expenses.

Accounts: Notes to the Accounts (17)

13. Tangible fixed assets

Cost (for purchases) or valuation (for donated goods)						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	IT equipment	Total
	£	£	£	£	£	£
At the beginning of the year	0	0	0	2,940	0	2,940
Additions	0	0	0	4,037	0	4,037
Revaluations	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers *	0	0	0	0	0	0
At end of the year	0	0	0	6,977	0	6,977
Depreciation and impairments						
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	684	0	684
Disposals	0	0	0	0	0	0
Depreciation	0	0	0	732	0	732
Impairment	0	0	0	0	0	0
Transfers*	0	0	0	0	0	0
At end of the year	0	0	0	1,416	0	1,416
Net book value						
Net book value at beginning of the year	0	0	0	2,256	0	2,256
Net book value at end of the year	0	0	0	5,561	0	5,561

14. 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 15 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.

Accounts: Notes to the Accounts (18)

15. Analysis of cash and cash equivalents

	This year	Prior year (restated) 2020
	£	£
Cash at bank and in hand (GBP)	271,121	83,494
Cash at bank and in hand (USD)	37,298	0
Notice deposits (less than 3 months)	180,190	89,499
Total cash and cash equivalents	488,609	172,993

Cash held in 2021 included £61,880 remaining of the loan from the Energy Savings Trust.

The notice deposits are 90-day notice accounts held with Triodos Bank (registered in UK) and Moneycorp Bank (registered in Gibraltar). All of the amounts held on interest bearing deposit are available to spend on charitable activities.

Cryptocurrency donations 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)

	This year	Prior year (restated) 2020
	£	£
Coinbase holdings	164	128

16. Stock

Stock includes items purchased for distribution to beneficiaries that have not yet been shipped. Our stocktake at the end of 2021 revealed an error in the 2020 stocktake. The value of donated goods in 2020 has therefore been restated to reflect the additional stock held at the end of 2020.

	2021		2020 (restated)	
	Stock	Donated goods	Stock	Donated goods
	£	£	£	£
Opening	450	28,904	0	35,701
Added in period	1,428	128,908	2,792	62,535
Expensed in period	1,878	87,441	2,342	69,332
Closing	0	70,371	450	28,904

Accounts: Notes to the Accounts (19)

17. Debtors and prepayments

Analysis of debtors

	This year	Prior year (restated) 2020
	£	£
Trade debtors	18,806	44,726
Prepayments and accrued income	2,518	2,460
Other debtors	0	0
Total	21,324	47,186

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

18. Creditors and accruals

	This year	Prior year (restated) 2020
	£	£
Trade creditors	9,049	2,030
Accruals and deferred income	346	120
Other creditors	61,880	0
Total	71,275	2,150

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 £61,880, £8,736 is due to be repaid in 2022.

Repayments of the Energy Savings Trust loan:

Due 1 year:	£8,736
Due 2-5 years:	£34,944
Due after 5 years:	£18,200

Accounts: Notes to the Accounts (20)

19. 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	
	This year	Prior year (restated) 2020
	£	£
Scottish Government International Development Small Grant	0	17,060
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	230	17,627
Baillie Gifford Multiyear Award A554609 (2020-2022)	5,000	5,000
Baillie Gifford International Sponsorship Committee	30,000	0
Kickstart Scheme	4,298	0
Total	39,528	39,687

These projects are all well on track and we do not anticipate any issues relating to the timing or settlement of these grants.

20. Funds held by the charity

The charity does not hold any endowment funds.

Accounts: Notes to the Accounts (21)

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
Restricted			£	£	£	£	£
Scottish Government International Development Small Grant	R	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	4,305	17,060	11,132	(10,233)	0
UK Aid Direct via FCD0 (Foreign, Commonwealth and Development Office)	R	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. To support a project supporting Malawian girls with IT skills.	1,340	17,393	7,748	(10,985)	0
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	89,132	33,288	77,004	(12,128)	33,288
Malawi project (Koji)	R	To provide 120 computers to 6 Malawian schools, teacher training and long term maintenance	0	10,394	0	0	10,394
Malawi project (Baillie Gifford International Sponsorship Committee)	R	Project DigiLearn to provide 460 computers to 26 Malawian schools to benefit 9,000 students and support teacher training	0	30,000	18,727	0	11,273
Coronavirus Job Retention Scheme	R	Salary costs of staff who have been furloughed during the pandemic	0	32,347	32,437	0	0
Kickstart Scheme	R	The Kickstart Scheme provides funding for salary and training costs to employers to create jobs for 16 to 24 year olds on Universal Credit	0	47,293	43,591	0	3,702
Scottish Council for Voluntary Organisations (SCVO)	R	To support part salary costs of our sales manager	2,672	754	3,426	0	0
Scottish Edge	R	Support for Malawi project including salary costs, hardware for computer refurbishment, shipping and a sales manager.	2,661	0	2,661	0	0
Malawi project (including all restricted funds <£10,000)	R	To cover costs of our projects in Malawi including general support wherever required and setting up of computer labs.	8,323	11,860	11,183	90	9,000
Baillie Gifford Multi Year Award	R	To contribute towards salary costs for one staff member to develop and implement a training programme.	5,000	5,000	7,594	0	2,406

Accounts: Notes to the Accounts (22)

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
Restricted			£	£	£	£	£
Rockstar COVID 19	R	Staff costs to develop IT training programme	7,000	0	7,000	0	0
Wesleyan Foundation	R	Staff costs to develop and deliver training programme	0	10,000	0	0	10,000
Blackrock via Tides Foundation	R	IT for Employability (UK)	0	11,960	0	0	11,960
Bridge Digital Divide in the UK (including all restricted funds for the distribution of computers to schools and disadvantaged students in the UK)	R	Support the distribution of computers to disadvantaged schools and students in the UK	0	19,545	18,389	0	1,156
Energy Savings Trust	R	Grant towards energy efficiency costs incurred in refurbishment of Pentland premises (including ASHP)	0	10,000	10,000	0	0
IT for Schools (Malawi)	R	To support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	0	0	0	160,000	160,000
Restricted subtotal	R		120,433	256,984	250,892	126,654	253,179
Unrestricted	U		129,205	406,558	147,698	(126,654)	261,411
Total Funds			249,638	663,542	398,590		514,590

Accounts: Notes to the Accounts (23)

Details of material funds held and movements during the PREVIOUS reporting period (2020 restated)

*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
Restricted			£	£	£	£	£
Scottish Government International Development Small Grant	R	Scottish Government International Development Small Grant awarded March 2019 and paid over 3 years based on 6 monthly reports. Total grant £60,000. For project that will provide Malawian girls opportunities to learn digital skills.	8,210	14,430	5,238	(13,097)	4,305
UK Aid Direct via FCD0 (Foreign, Commonwealth and Development Office)	R	Small Charities Challenge Fund Grant. Awarded 13th January 2020. Paid over 2 years in arrears once project activity completed and approved. Total grant not more than £53,408.73. To support a project supporting Malawian girls with IT skills.	0	35,782	34,442	0	1,340
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	76,470	32,874	20,212	0	89,132
Coronavirus Job Retention Scheme	R	Salary costs of staff who have been furloughed during the pandemic	0	47,020	47,020	0	0
Scottish Council for Voluntary Organisations (SCVO)	R	To support part salary costs of our sales manager	0	11,170	8,498	0	2,672
Scottish Edge	R	Support for Malawi project including salary costs, hardware for computer refurbishment, shipping and a sales manager.	13,386	0	10,725	0	2,661
Malawi project (including all restricted funds <£10,000)	R	To cover costs of our projects in Malawi including general support wherever required and setting up of computer labs.	6,870	8,323	6,870	0	8,323
Baillie Gifford Multi Year Award	R	To contribute towards salary costs for one staff member to develop and implement a training programme.	0	5,000	0	0	5,000
Rockstar COVID 19	R	Staff costs to develop IT training programme	0	7,000	0	0	7,000
Computer refurbishment	R	Computer refurbishment	1,069	1,070	2,139	0	0
Restricted subtotal	R		106,005	162,669	135,144	(13,097)	120,433
Unrestricted	U		112,654	262,993	259,539	13,097	129,205
Total Funds			218,659	425,662	394,683		249,638

Accounts: Notes to the Accounts (24)

21. Transfers between funds

		Reason for Transfer	Amount £
This year	From restricted funds 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 2021 this sum was spent in Malawi in MWK for restricted funds of the Scottish Government and FCD0 grants and the Malawi project (Big Give) fund. 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.	33,346
	From unrestricted to restricted funds	This restricted fund has been set up at the end of 2021 to support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	160,000
Previous year	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 2020 this sum was spent in Malawi in MWK for the restricted funds of the Scottish Government grant; 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.	13,097
	From unrestricted to restricted funds		0
		Total transferred from unrestricted to restricted funds in period	126,654

22. Net funds of the charity

The funds of the charity	2021	2020 (restated)
	£	£
Unrestricted funds	261,411	129,205
Restricted funds	253,179	120,433
Total charity funds	514,590	249,638

23. Events after the end of the reporting period

There are no events to report,

