



## Annual Report 2022



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## Cover photos:

*Front: St Louis High School, Dedza, Central Region, Malawi*  
*Back: Kaseye Girls Secondary School, Chitipa, Malawi*

## Chief Executive Officer's Report

2022 has been another brilliant year for The Turing Trust as we have again seen significant progress and growth across our operations.

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 - 12,187 over the last year! This is nearly double the number donated in 2021 and shows that much of what we are doing to make it easier for people and companies to donate their equipment is working.

We had tremendous support this year from a wide range of 203 businesses that donated IT equipment. Ranging from large multinational companies to small businesses and organisations, these donors provided a vast amount of computers and devices for us to refurbish. Similarly, as in previous years, we received a significant number of computers donated by individuals - this year 237 households supported us with IT equipment.

Of course enabling donations of IT equipment is only the first step in our processes to support education globally. That is why I am similarly pleased to report that we sent one 40' container of equipment to Malawi this year alongside several other shipments to other destinations. Beyond our Malawian work we also distributed 506 computers, tablets and phones to various charities across the globe 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



*James Turing*

153 volunteers support us in myriad ways. Together they have helped us with over 7,500 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 have seen 15 of our volunteers training with us and going on to find quality jobs.

In total, we have now supported 367 schools and organisations across the UK and globally. Given the size of our team I'm immensely proud of our achievements. By the end of 2022, our work in Malawi in particular has had some phenomenal results. Indeed, since we started working in Malawi in 2016 we have now tripled the number of secondary schools that have a computer lab.

Most importantly, we're starting to see significant long-term change in how Malawian students are learning IT skills.



In 2022, we saw 44% more students choosing Computer Studies for the Malawi School Certificate of Education (MCSE) subject<sup>1</sup>. This means that IT is getting embedded as one of the students' typical choices, which is now possible given that more computer labs are available. This is also a significant milestone as the popularity of this IT course in Malawi is now near parity with the UK where 14% of students choose to study IT at GCSE level<sup>2</sup>. Whilst we know we still have a long way to go to make IT accessible for every student, this is a signal achievement that deserves to be celebrated.

Importantly we have matched this growth with financial resources to enable the vital training that accompanies our refurbishment and installation of IT equipment. As we have grown our team further this year, and thanks to the immense support of partners Sopro and Vyta, we have been able to increase the revenue from our UK trading activities by 372% as compared to last year. Indeed, overall The Turing Trust's financial position has remained strong with our income continuing to grow in advance of our spending.

In 2022 our income totalled £1,005,015 a significant increase on our 2021 income of £663,542. Our expenditure of £611,149 in 2022 was also significantly increased compared to that in 2021 (£398,590).

Our spending in 2022 was notably higher than that of 2021, but in line with our increasing income. This enabled us to grow our team over the year both in Malawi and in the UK. It also reflects the ways that we have been able to maximise the benefits and impact of employability schemes available in Edinburgh to support our volunteer trainees

whilst enabling the charity to simultaneously do more good.

This year's annual crowdfunder, the Big Give Christmas Challenge raised a fantastic £26,724. 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 2022 we again demonstrated our ability to continue our work in a financially sustainable manner in the long-term.

This year our IT asset disposal partners, FGD, joined Vyta. This has helped us increase our capacity further as Vyta also has workshops in Belfast and Dublin and a wider partner network globally. Working with Vyta gives us an ever larger capacity going forwards to process larger donations of IT equipment, particularly from corporates.

We have made considerable progress on many of the goals we set in 2021. This year we opened our third Malawian workshop, in Blantyre, that will enable us to reach schools across the whole country in the coming year. At the same time we managed to install a fantastic 61 schools and organisations in Malawi with computers.

Alongside these installations we also continued to ensure that teachers got the requisite training so they could make the most of their new computer labs. Over the year we ensured that 200 teachers received training in digital pedagogy. We also repaired and replaced 375 PCs to ensure schools had fully working computer labs.

Beyond these social impacts our IT reuse programme has generated significant environmental benefits throughout the year too. By the end of 2022 we had diverted a total of 200 tonnes of PCs that would otherwise have gone to waste over the lifetime of The Turing Trust. The IT equipment we were able to save just in 2022 alone created equivalent carbon savings of 750 tonnes of CO<sub>2</sub> emissions, which is the equivalent of planting 1,900 trees, or offsetting the annual carbon footprints of 77 Britons. The embodied energy savings created are also enough to power 180 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 169,000 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, May 2023*

1. Ministry of Education. [2022 Malawi Education Statistics Report](#), p79.
2. Joint Council for Qualifications. [Examination Results](#).



*Kasiya Community Day Secondary School, Lilongwe District, Central Region, Malawi*

## About The Turing Trust

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

### Our vision

*A world with technology-enabled education for all*

### Our mission

*To empower disadvantaged communities using information technology enabled learning*



*Star Private Secondary School, Mzuzu, Malawi*

## Our Impact to Date

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

- Improved access to IT in 367 schools and organisations across the UK, sub-Saharan Africa and Asia
- Sent 15,329 computers to schools in Malawi, alongside organisations in the UK and many more charities globally, through our computer reuse scheme
- Enabled over 169,000 students to learn IT skills effectively
- Provided volunteering and training opportunities for over 950 people at our workshop in Edinburgh



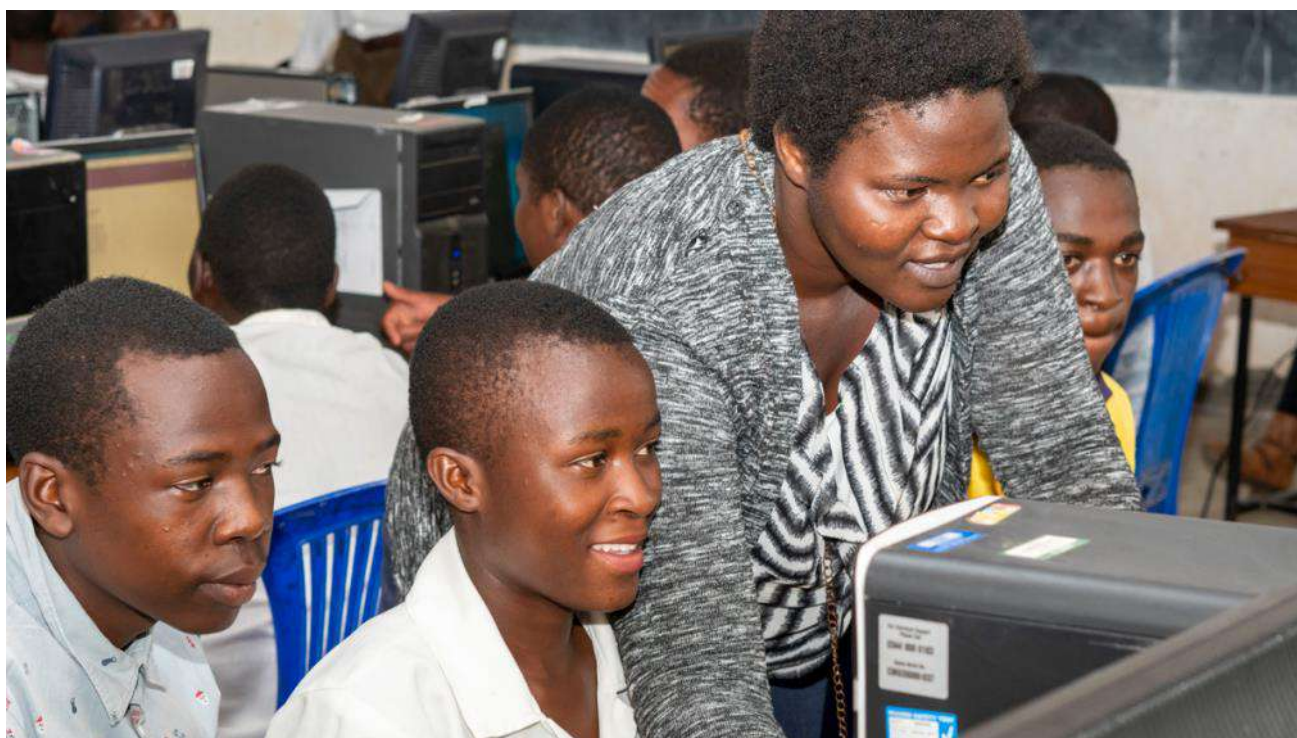
## Who We Helped

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

### Globally

By the end of 2022 we have supported 367 schools in Malawi, Ghana, Kenya, Liberia, Sierra Leone, Zimbabwe and several other countries including a charity in Lebanon. This brings the total number of students who have benefitted from our activities to over 169,000.



*Kamphenda Community Day Secondary School, Rumphi, Northern Region, Malawi*

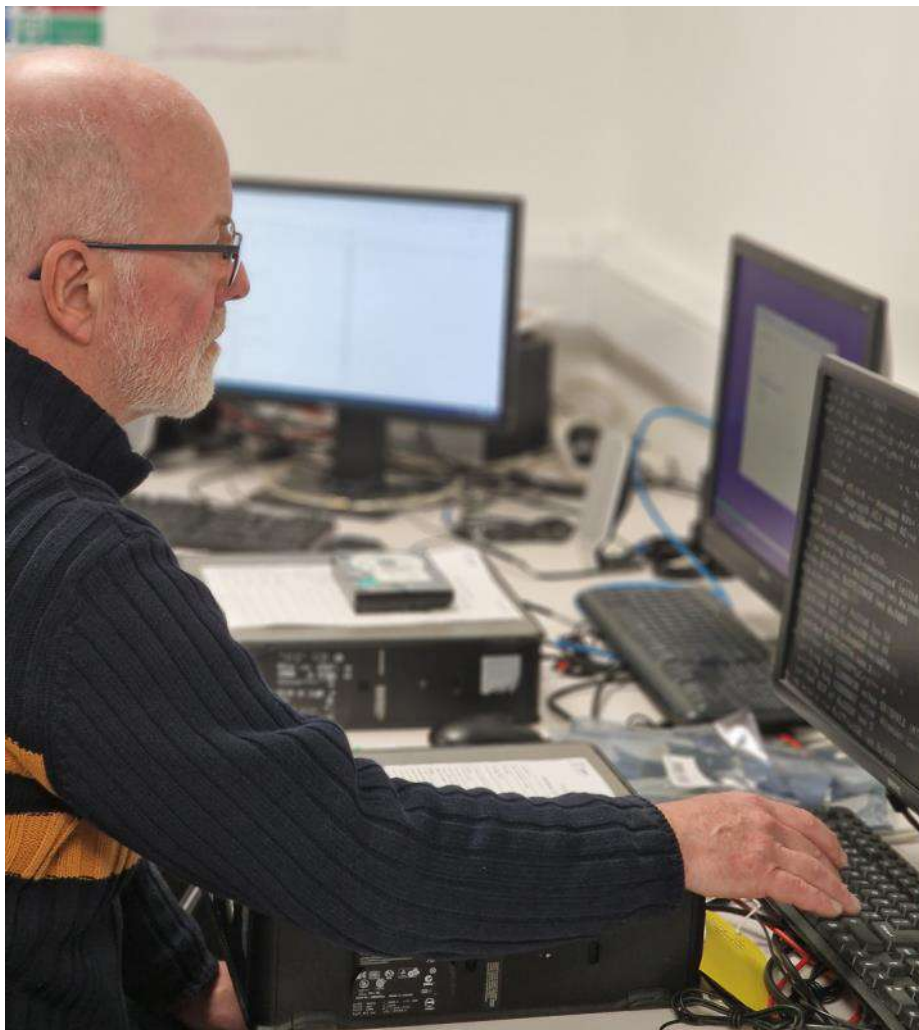
### UK

We have similarly supported 29 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, just outside Edinburgh, we had 153 volunteers and trainees who worked with us over the course of 2022. In total our volunteers & trainees participated in over 7,500 hours of activities at our workshop and online in 2022 – 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: long-term unemployment, homelessness, 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. By the end of 2022 we had diverted a total of 200 tonnes of PCs that would otherwise have gone to waste over the lifetime of The Turing Trust. In doing so this year we created equivalent carbon savings of 750 tonnes of CO<sub>2</sub> emissions, which is the equivalent of planting 1,900 trees, or offsetting the annual carbon footprints of 77 Britons. The embodied energy savings created are also enough to power 80 UK homes for a year as well.



*Volunteer refurbishing computers at The Turing Trust workshop in Scotland*



## 2022 Facts & Figures

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**Number of new students using our computers:** 53,000

**Number of PCs sent to schools across Africa and in the UK:** 2,673

- Malawi : 2,167
- Kenya: 85
- Lebanon: 30
- Sierra Leone: 62
- UK: 216
- Zambia: 1
- Zimbabwe: 112

**Total number of schools and organisations supported with our hardware:** 367

### **IT Training:**

- 64 training sessions
- 200 teachers supported

### **Monitoring and Evaluation:**

- Comprehensive surveys in 18 Malawian schools, including 18 headteachers, 16 teachers and 100 students
- Evaluation of teacher training days conducted in Lilongwe, March and June 2022 and in Mzuzu, June 2022

**Donations of IT Equipment:** as showcased on our [website](#), we have received donations of IT equipment from:

- 203 businesses
- 237 households

## What We Achieved

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### Our main outcomes in 2022 included:

- 61 additional classrooms and organisations in Malawi equipped with computers enabling these schools to begin teaching IT skills adequately
- 506 computers now also supporting beneficiaries in the UK, Kenya, Sierra Leone, Zambia, Zimbabwe and Lebanon, enabling them to fully engage with their digital environments
- 53,000 additional students are learning digital skills from our computers
- 200 teachers with improved IT pedagogy
- Equivalent of 750 tonnes of carbon emissions saved
- To date 169,000 students' IT learning has been supported

## What Impact We Made

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**This year we saw continuing progress through all of our programmes. Most importantly, we are starting to see significant long-term change in how Malawian students are learning IT skills.**

In 2022 we saw an increase of 44% more students choosing Computer Studies as a subject for the Malawi School Certificate of Education (MSCE)<sup>1</sup>. This means that IT is getting embedded as one of the students' typical choices, which is now possible given that more computer labs are available. This is also a significant milestone as the popularity of this IT course in Malawi is now near parity with the UK where 14% of students choose to study IT at GCSE level<sup>2</sup>. Whilst we know we still have a long way to go to make IT accessible for every student, this is a signal achievement that deserves to be celebrated.

At a more granular level one of the most notable examples came from the results seen through our joint project with the University of Strathclyde and United Purpose on the [EASE Project](#), which is helping to provide solar-powered IT facilities to Ntandamula Primary school in the village of Mthembanji, Malawi. This project has allowed us to see how different devices can be used to support a number of outcomes in primary education in Malawi. We have been really pleased to see how quickly both the teachers and students have progressed as a result of the eLearning resources installed on the donated tablets we have provided.

There have been some remarkable outcomes since the project began, including the number of primary school pupils graduating from primary school and entering secondary school increasing from 7 to 38 – a more than 5-fold increase. These results are a testament to the improved learning opportunities that have been made possible at Ntandamula alongside the new solar power resources. The school has since been offering evening classes, and children have also had the opportunity to spend more time studying at home after dark. The community have also reported an increase in the accessibility of news and health information thanks to the improved availability of technology.



*Ntandamula Primary School, Dedza, Central Region, Malawi*

You can see some of the life-changing technologies in action in Ntandamula in this [video](#).





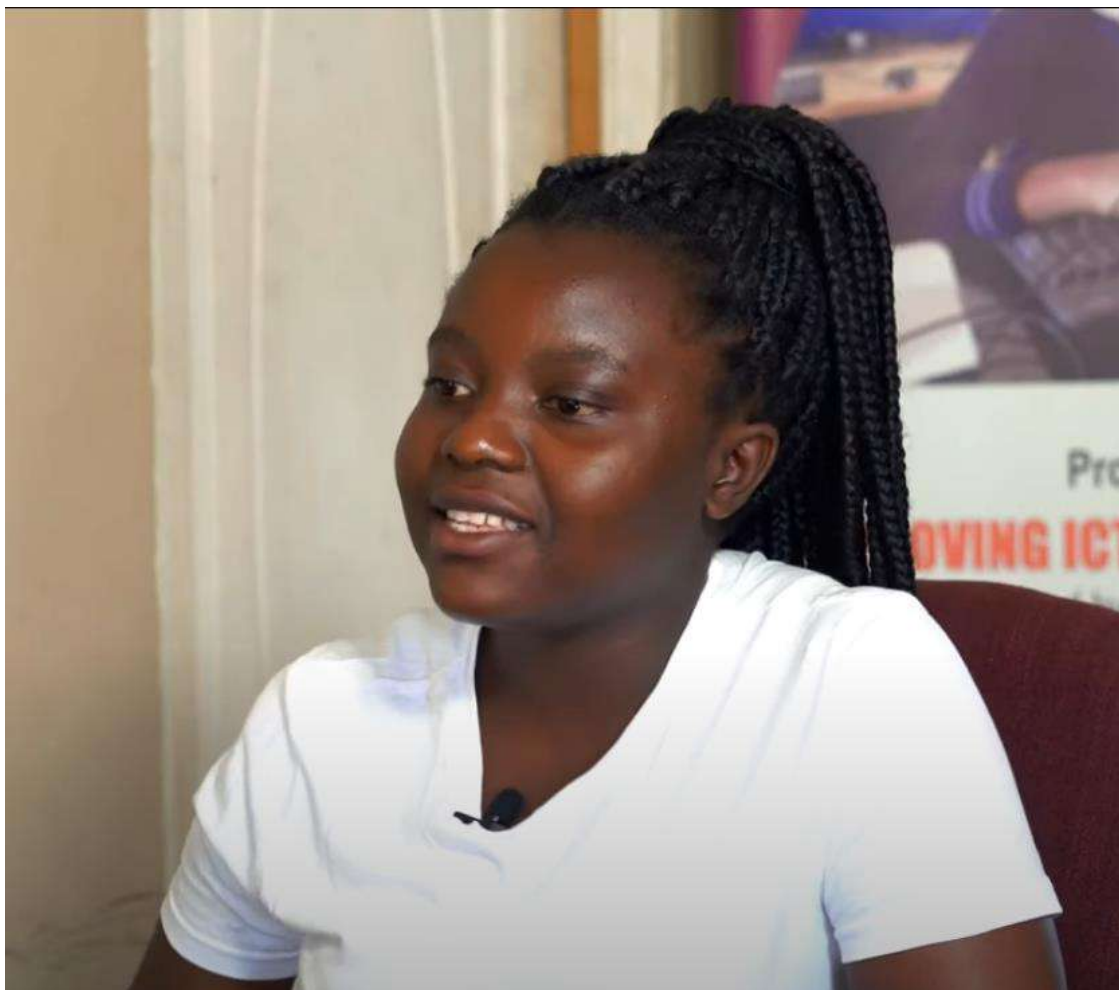
This year we also received a notable case study from Omega Gondwe who is an 18-year-old student who studied at Kaseye Girls Secondary School where we had recently installed donated computers. She later was able to graduate and enrol at Malawi University of Business and Applied Sciences.

She shared with us her thoughts on:

- The importance of shifting the perception of IT being a male-dominated field
- How she was now challenging stereotypes
- How her future prospects have improved following her enhanced IT skills
- How she is looking forward to being part of the growing IT sector in Malawi

Following school Omega has bolstered her skills and confidence in computer studies and now is poised to pursue a career as a Network Administrator.

You can watch Omega's full interview [here](#):



## Our projects

The Turing Trust's focus in 2022 was on our projects in Malawi, while supporting other smaller projects such as in the UK and Lebanon where we have continued to provide IT devices to those in need through a range of charitable partners.

### Malawi

Our team in Malawi has continued to grow significantly over this year with the opening of our new office in Blantyre, adding to our locations in Lilongwe and Mzuzu. Together they have helped us to reach more schools spread across the whole of Malawi. Our thanks go out to: Sylvester, Vigilant, Malumbo, Wonganie, Geoff, Freda, Edgar, Elias, Benard, Isaac, Dorothy and Brian who have made all our work possible this year.

Since we started working in Malawi we have tripled the number of secondary schools that have a computer lab. Corresponding to the growth of our programme in Malawi we have also taken an exciting next step in establishing a partnership with a new charity partner in Malawi – Computers For Enhanced Education (CEE). Following the success of our work over the years with the Centre for Youth and Development in Mzuzu, we have taken a leap forward and helped to establish Computers For Enhanced Education to enable us to accelerate our Malawian projects. Working with our established Malawian team under the new organisation, Computers For Enhanced Education, we look forward to some very exciting years ahead with many thousands more computers being installed in classrooms across the country!

### Highlights



Installation of 61 computer labs.



Training given to 200 teachers through in-school training and training days.



New office set up in Blantyre to support the expansion of our work into the Southern Region



New partnership with Computers For Enhanced Education (CEE) to support the growth of our projects in Malawi



Comprehensive surveys in 18 Malawian schools, including 18 headteachers, 16 teachers and 100 students.



44% increase in students doing Computer Studies for MSCE



Our Malawian partner generated approximately £35,433 from IT maintenance subscriptions.



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

Indeed, following the publication of the Malawian Ministry of Education's 2022 Education Statistics Report, we've been able to do some further analysis on the impact we've made since we installed our first computer lab in Malawi in 2016. At the end of 2022 we had installed a fantastic 164 computer labs in secondary schools across Malawi which represents a significant 68% of all the computer labs installed in Malawi's secondary schools.

Other important highlights from this report include:

- 44% increase in the number of students studying Computer Studies for MSCE (Malawi secondary Certificate of Education) since 2021
- 50% of the students studying Computer Studies for MSCE are female
- 59% of students are continuing Computer Studies in Form 4 (compared with 34% in 2021)



MINISTRY OF EDUCATION

2022

## MALAWI EDUCATION STATISTICS REPORT



EDUCATION MANAGEMENT  
INFORMATION SYSTEM (EMIS)

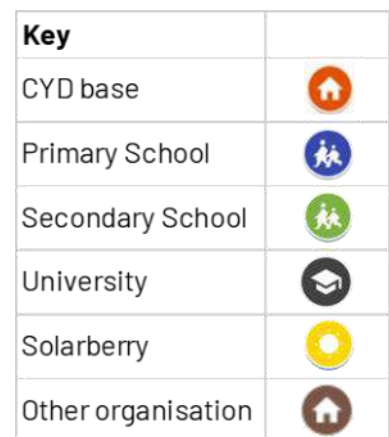
This report goes some way to capturing the impact of what we have been able to achieve working with the Malawian Ministry of Education who are instrumental to our programme and helping us to guide our work where it can make the greatest impact.

Notably over the course of 2022 our Malawian partners generated income operating as social enterprises. Through our joint programme the Centre for Youth and Development and Computers for Enhanced Education generated 43,667,750 MWK (approximately £35,443 GBP). This continues to show the long-term financial sustainability of our joint project in Malawi as these funds help to support our charitable objectives through our programmes in Malawi.

Of course there is still plenty of work to be done through our Malawian programme but seeing the remarkable impact we've been able to have over the last 5 years gives us confidence that with the continuing support of all our donors and volunteers we will be able to help every Malawian school provide quality opportunities for digital education.

The [map](#) on the next page shows the location of the 164 secondary schools as well as primary schools, universities and other organisations in Malawi that had computer laboratories up and running by the end of 2022. The link is to an interactive GoogleMap that gives the names of each school and organisation with photos.





## ICT skills for girls in Malawi

Our projects continue 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

The success of this strategy is reflected in the gender parity of those opting to study Computer Studies at MSCE in the [Malawi Education Statistics reports from 2021 and 2022](#). It was also evident in many of the comments from ICT teachers in our Monitoring and Evaluation survey for 2022.

*"There are no barriers (to promoting the use of computers by girls) because there is almost the same interest for both girls and boys."*

ICT teacher, Chibavi Community Day Secondary School, Mzuzu City, Malawi

*"There is already huge interest from girls."*

ICT teacher, Lukalazi Community Day Secondary School, Mzuzu City, Malawi

*"There are already more girls taking computers."*

ICT teacher, Nyungwe Community Day Secondary School, Karonga District, Northern Region, Malawi



Wukani Education Facility, Mzuzu City, Malawi

## Digital Entrepreneurship in Schools

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Another exciting development this year was the success of some of our digital entrepreneurship efforts in schools including:

- Katowo Community Day Secondary School (CDSS)
- Chikangawa CDSS
- Luwazi CDSS
- Mpherembe CDSS

Through these programmes we helped these schools to set-up school businesses that would equip more young people with the tools they need for success at school and beyond. Through these business programmes each school was able to expand the number of students and local community members who could attend end-user computer training and PC maintenance classes after school hours. To support this teachers were trained on bespoke courses that could be adapted to each schools' specific needs. The extra classes proved to be a great success with schools raising between £120 to £500 per cohort of community learners. This bodes well for the long-term sustainability of these programmes as schools can utilise their new technology resources to support the growth of their schools. Beyond this of course the most important success of this experimental project was the expansion to support several hundred more students beyond those enrolled in standard school lessons. Schools have now seen three cohorts of students graduating and look to go from strength to strength.

## Supporting the Central West Education Division

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Earlier in the year we were also honoured to supply donated computers to the Central West Education Division (CWED). Being able to support CWED with donated IT equipment was particularly important as it helped with one of their critical roles, collecting and analysing school data. This has meant that more of CWED's management work can be brought in-house whereas previously it had to be outsourced to use the required IT facilities. This means that much of the work for the accounts office, planning office and management office has been simplified.



*Senior Planning Officer at CWED,  
Lilongwe, Malawi*



## Teacher training

Initial training is provided at the time that the computer laboratories are set up. Further courses were also provided in Lilongwe and Mzuzu.

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.

### Evaluation of training

Feedback is obtained at the end of each training session and used to improve the content and delivery of future courses. As in previous years the courses were well received and test scores increased from an average of 52% pre-course to 68% at the end of the course. Comments on the presentations were very positive. However, many teachers thought that more time was needed to cover so much content and to be able to practice what was being learnt. There were also several teachers who felt that refresher courses would be useful in the future.



## Teacher training networks

We have furthermore seen progress on the long-term development of the digital learning ecosystem in Malawi as we have begun to see teachers we have trained go on to independently begin training other teachers via their own initiatives. Receiving the report from one of the most inspiring teachers at Robert Laws Secondary School, Knowledge Ng'ambi was one of our proudest moments this year. 20 teachers were trained on methods in digital pedagogy and how to accelerate the use of ICT into learning of other subjects beyond computer studies alone.



*Teacher training at Robert Laws Secondary School, February 2022*

## Monitoring and Evaluation

18 schools were visited in 2022. The schools had had computers for an average of 28 months (range 2–70 months) and 9 had Kolibri (our offline learning management system) installed.

Our surveys involved 18 headteachers or their deputies, 16 teachers, 8 of whom taught computer studies as an examinable subject for MSCE, and 100 students from Forms 1–4.

*“The computers bring motivation. The students seem to study more while using computers than just using mere books.”*

Teacher, Elunyen Community Day Secondary School,  
Mzimba District, Malawi

### Highlights from the 2022 survey:

- 13 schools were using computers to teach other subjects as well as ICT.
- 15/16 teachers also taught other subjects as well as Computer Studies.
- 21 schools allowed teachers and students access to the computers out of hours.
- Only 1 school gave students limited access to the internet.
- 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 4.1–6.3).
- Teachers confidence in teaching Computer Studies increased from 6.9–9 on a scale of 1–10).
- 11% of students were planning to study ICT at university.

*“The students now learn effectively. It reduces time wastage from students since they used their free time in the computer lab. And students in this remote area have been introduced to technology.”*

Headteacher, Kaporo Community Day Secondary  
School, Karonga District, Malawi

### Ongoing challenges:

- Schools need more computers so that students do not have to share / have only limited access.
- Some schools need a qualified ICT teacher (the [Education Statistics Report 2022](#) highlighted that there were only 186 teachers qualified to teach Computer Science for 1610 Secondary Schools).
- More teacher training is needed, particularly for those without ICT qualifications. This challenge was recognised by the Chief Examiner for Computer Studies for MSCE in 2021 who advised workshops or in service training for computer teachers to provide them with an opportunity to share experiences and skills.
- Some schools do not have a reliable power source.
- Schools would like access to the internet.

*“I am so passionate about using the computers. So we really need to make use of the computer lab very often. We need more timetable time to access the computers.”*

Form 3 student, Star Private School, Mzuzu City,  
Malawi

## Case study - Author Malamba

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This year we also received an enlightening case study from Author Malamba who is a Nursing and Midwifery student currently enrolled at Mzuzu University.

Like many students in Malawi, Author began learning computing by theory, reading books alone on how to use an operating system without any hands-on experience with a computer. Obviously, without access to hardware and computers themselves to learn from, it is much more challenging to learn the ropes. Access to the right computer hardware is still a significant hurdle in many schools, with Author recalling that when she did get to learn hands-on, it would be a single computer shared between 4 students. This has drastically changed since our computer donation charity has installed computers at Euthini Secondary School where Author attended.

She went on to graduate from Euthini and is now enrolled in Mzuzu University where she uses the internet almost daily for academic purposes. Having the necessary skills to use computers and internet access with ease and having these resources at her fingertips has enabled Author to make strides in her academic performance which she believes would not have been possible without them.

*"When we started entering classes, searching for information was very easy and it contributed a lot to my academic performance ."*

Computing is also helping to bridge the gender divide in Malawi, as more girls are encouraged to pursue their learning and passions by accessing information freely on the internet. Author believes that the idea of computing being 'for boys' should be pushed aside, and that if girls are to compete globally then they mustn't be put off by any such preconceptions.

*"We used to believe that it is tough, and only boys can operate (computers)."*

You can hear Author's thoughts in this [video](#):





## UK Operations

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### Computer Collection and Refurbishment

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Thanks to our partnership with Vyta we have been able to meet the growing number of donations and scale up our collections of IT equipment significantly this year. Working with Vyta has proven vital in enabling us to increase our capacity when required and enable donations from larger organisations with more exacting requirements for processing their equipment.

Indeed this year we received tremendous donations from key donors including: Reusing IT, Bupa, NatWest, PA Consulting, Choice Housing and Skills Development Scotland. Several of these donors are all importantly covering the transportation and processing costs of their donations, helping us to make a significantly greater impact with their hardware.

This year we saw the number of business donors continue to dramatically increase, nearly doubling from last year, up to a total of 203 organisations.

### Corporate Partners and Fundraising

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We were delighted to continue our long-standing relationships with Upper Story, Arcturus Publishing and Zoopla who continue to be very generous with their support.

We have received a number of grants including from Foundation Scotland, Baillie Gifford and the Entain Foundation. Boss Digital have continued to support us in a variety of ways, notably managing our website and helping us continually improve our digital marketing efforts, alongside Sopro.

This year's annual crowdfunder, the Big Give Christmas Challenge continued to be a regular success, this year raising a fantastic £26,724. Furthermore, our UK sales operations have also continued to grow, raising £399,883 through our social enterprise activities.

### Volunteering

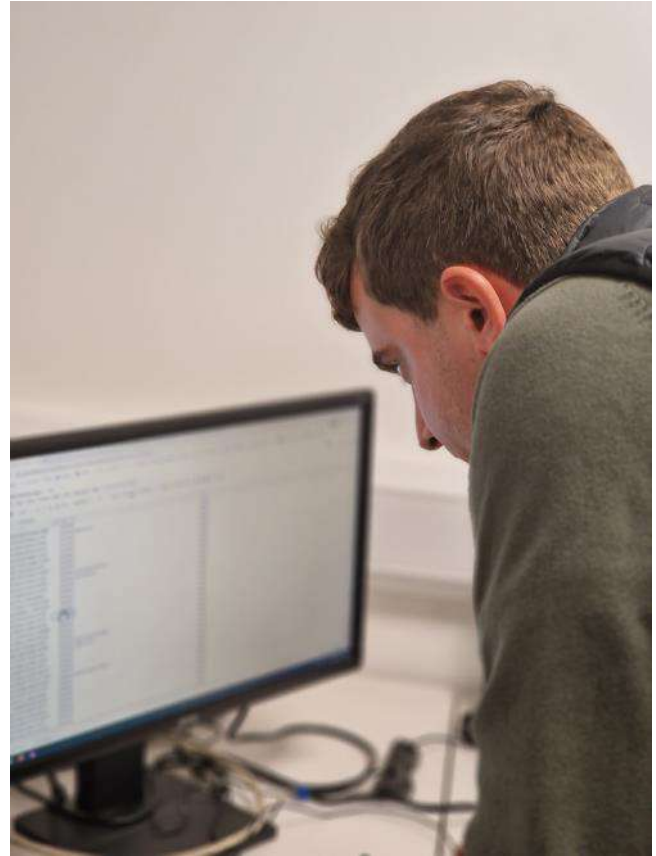
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All of our work was, of course, made possible by the fantastic dedication of hundreds of volunteers. This year we had a tremendous 153 volunteers support us in myriad ways. Together they have helped us with over 7,500 hours of hard work, ranging from 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 15 of our volunteers progressing into jobs in their desired career path, typically in IT.

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Phil, Mark, Adam, Andrew N, Joan, Anna, Pat, Ian, Willie, Ana, Alex, Andrew L, Graham, Joe, Andrew B, Adriane 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. Ana had been volunteering for several months in a variety of ways, from helping us to paint the office when we first moved in, to getting hundreds of donated computers ready to be sent to classrooms. Ana subsequently went on to secure a new job as Security Operations Centre Analyst at Adarma, a local cybersecurity company. In celebrating Ana's fantastic achievement we sat down to hear her story as she begins this new chapter which you can read in full [here](#).

## Environmental Impact

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

By the end of 2022 we have reached a notable milestone, having saved over 15,000 computers for reuse in classrooms that will be used for many more years to come. In doing so we have diverted over 200 tonnes of ICT equipment from going to waste and provided equivalent carbon savings of 4,250 tonnes since we started our work. The cumulative embodied energy savings created were also enough to power over 1,000 UK homes for a year as well.

## Supporting UK Communities

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**All of these donated computers were crucial to enabling us to continue supporting communities in the UK where we have continued to see demand for used IT equipment, particularly with requests from Ukrainian refugees who have recently arrived in the UK. Thanks to the support of several generous donors we have been able to accommodate some of the requests where we saw that we could increase our educational impact.**



*Anastasia making use of her donated laptop to complete school work*

Subsequently, we have been able to provide a range of computers, phones and tablets to a variety of schools and organisations in the UK this year. These have included: schools such as Castle Douglas High School, Hoyle Court Pre-School; organisations such as the NHS and the Pentlands Ukrainian Support Group; and lastly charities such as Forth Valley Welcome, Hope Cafe in Liverpool, Migrant Help, Father Hudson's Care, Hornchurch & Upminster Sea Cadets, Prisoners of Conscience, Volunteer Edinburgh, Care4Calais and Bristol Outreach Services for the Homeless.



Over the last year, we have received some brilliant updates from some of the communities we have supported in the UK. Many of the beneficiaries have included refugees and asylum seekers we have been privileged to support. Whilst we can't imagine the challenges these families have faced after being forced to leave their homes in Ukraine, as a computer donation charity, we are truly honoured to be able play a small part in helping them rebuild their lives and digital futures.

*"I'm self-employed and work as a forester. Since I work all over the world, I need to process maps of forests and fields. I needed a laptop to work with these maps. It will also help to communicate with English teachers and parents."*

Refugee who received a laptop



Hope Café, Liverpool

*"Receiving laptops has been such a great help to Hope Cafe and has greatly enhanced the services we are able to provide. It has allowed the refugees and people seeking asylum who visit our cafe to access much-needed language learning programmes through a variety of games and activities. It has also helped them develop their IT skills."*

Preeti Lall, Hope Cafe



We also received some wonderful feedback from Migrant Help, a UK charity set up to support those most in need and least likely to find support elsewhere, after donating laptops to give their beneficiaries a tool to open a world of new opportunities and carve a brighter future for themselves.

*"This laptop that my caseworker gave me has really helped me. I am a single mum to my little boy and I am also trying to complete my studies. I am studying English and I am also being helped to complete a teaching assistant course. There are lots of assignments to complete and also my son to look after. He goes to nursery sometime but not every day. Before receiving this gift of a laptop, I was trying to go to the library to write my assignments, but I can't do this when I am with my son because he gets so tired and cries. Now I can write them in my room when he sleeps. I am now not behind on my work and doing well. I want to go to work as soon as my son starts school as I am a good worker and this laptop has made it even possible. Thank you so much for my laptop."*

Migrant Help beneficiary, 2022

*"We requested a laptop because she's very keen to study to achieve her dreams. She completed a counselling course (level 2) and is looking into enrolling on a new course to obtain the level 3 certificate. She has also attended the ClearVoice interpreting course too. The laptop has helped her to attend the online lessons, do her homework and will be an essential resource for her education path."*

Migrant Help Advisor, 2022

Working with the charity Care4Calais we were also able to support more people in need in the UK. These included: Abdulla who is now attending college online where needed as well as supporting his research projects. The pandemic has highlighted how vital digital access is for attending further education, so this donated laptop will really help to brighten Abdulla's future.



*Abdulla with his donated laptop*

Aziz has been using his donated laptop to start accessing English classes online, a crucial aspect of adjusting to life in the UK. He has also been able to use the laptop in developing his artistic talents where he's working as a graphic artist. He mentioned how both of these aspects enabled by this digital access have really helped his mental health – something that shows just how vital bridging the digital divide can be.

## Other Work Globally

This year also presented several new opportunities for us to expand our impacts to new communities across the globe. Excitingly this saw us work for the first time in Sierra Leone and Lebanon. We were also able to continue our relationships with 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. Furthermore, working in partnership with the Baobab Tree Trust we were also able to again support their projects in Zimbabwe.

## 2023 Aims and Objectives

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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 scale up our operations. With offices now open in 3 major cities we can support schools across the whole country. 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 2022.

### 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

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**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

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

- A)** To provide high quality IT refurbishment at our workshop
- B)** To support IT refurbishment training and volunteering activities in Edinburgh.



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

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**The Scottish Government**  
Riaghaltas na h-Alba



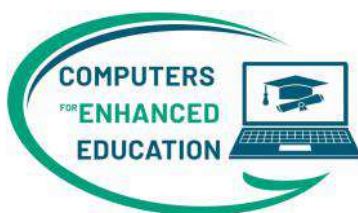
Foreign, Commonwealth  
& Development Office



**UKaid**  
from the British people



*Investment managers*



**LLOYDS BANK**



**ARCTURUS**  
PUBLISHING



## Our Technology Donors

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**The Scottish Government**  
Riaghaltas na h-Alba



LLOYDS BANK



## Structure, Governance and Management

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### 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  
Lilian Owiti (appointed 19th August, 2022)

**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; Tiya Somba Banda resigned 19th August, 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 eleven advisors (below) who met in person or virtually as a whole group four times in 2022 with numerous smaller meetings amongst available members. Trustees are responsible for the strategic direction of the charity, for providing financial oversight, and for ensuring that the organisation is well governed and operates in line with charitable objectives. Trustees come from a variety of professional backgrounds relevant to the work of the charity. A schedule of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive Officer.

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

### Trustee recruitment, induction and training

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees give regard to the skills, knowledge and experience needed for the effective administration of the CIO. Trustees work towards the charity's aims and objectives and serve within the constituted guidelines. 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 2022 no trustees received any remuneration and trustee expenses were paid totalling £541.



## Structure, Governance and Management (2)

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### 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  
Henry Mphwanthe  
Luca Leone  
Brian Ferguson  
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 / 07554 121219

Email: [info@turingtrust.co.uk](mailto:info@turingtrust.co.uk)

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

Twitter: TuringTrust

Facebook: TuringTrust

LinkedIn: Turing Trust

## Structure, Governance and Management (3)

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### Responsibilities of Trustees

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

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities 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

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

The Turing Trust has grown substantially in 2022 with a total income of £1,005,015 (2021: £663,542) of which £810,241 (2021: £462,985) was cash and £194,774 (2021: £200,557) comprised donated goods, services and facilities. Total expenditure was £611,149 (2021: £398,590) of which £465,394 (2021: £237,622) was cash, £82,631 (2021: £89,319) was the nominal cost of donated goods distributed and sold and £63,124 (2021: £71,649) was the value of donated facilities and services.

Total funds of £908,456 (2021: £514,590) have been carried forward to 2023. Figures in this review are taken from our full accounts approved on 6th June 2023 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 grown 18% on 2021 and we were delighted to be awarded a further £30,000 from Baillie Gifford which has supported our DigiLearn project and a further £5,000 of restricted funds towards our Training Programme. In November 2022, we received £85,000 from the Entain Foundation to support an expansion of our

work in Kenya. We continued to participate in the Kickstarter scheme (ceased September 2022) but expanded our employability charitable aims with placements under the Long Term Unemployed Programme and Job Creation Schemes offered by Midlothian and City of Edinburgh Councils respectively. These placements have increased capacity for our Edinburgh operations to process donated equipment for use in Malawi, other countries and within the UK.

Donations of IT equipment have risen again from an equivalent value of £128,908 in 2021 to £131,650 in 2022. We also continue to benefit from various donations of services and facilities in kind.

In 2022 the most notable change in our activities has been a five fold increase in trading income due to our successful partnership with Vyta, an IT asset disposition company. This has increased our capacity to process large donations of IT equipment particularly from corporates.

Our expenditure has also risen substantially in 2022 most notably our expenditure on charitable activities has risen by 17% from £340,376 to £397,625. This reflects one shipment to Malawi of 2167 of PC's and other equipment, with another shipment due in early 2023. We continue to support the expansion of our team in Malawi and have opened a third office in Blantyre which will allow us to support schools across the whole of Malawi.

Staffing costs are our most significant item of expenditure, representing 34% of our overall costs. However, without this valuable resource and our brilliant volunteers, we would be unable to deliver our day to day operations and projects to continue to



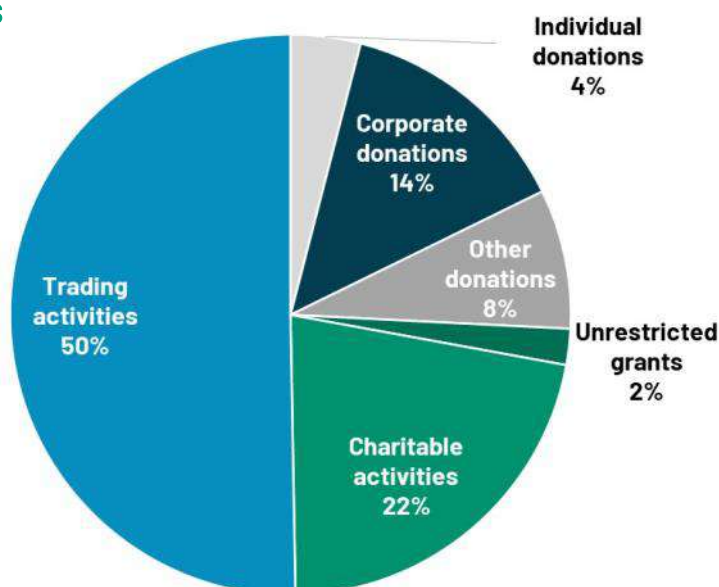
## Financial Report (2)

maximise our impact in the UK, Malawi and gradually further afield.

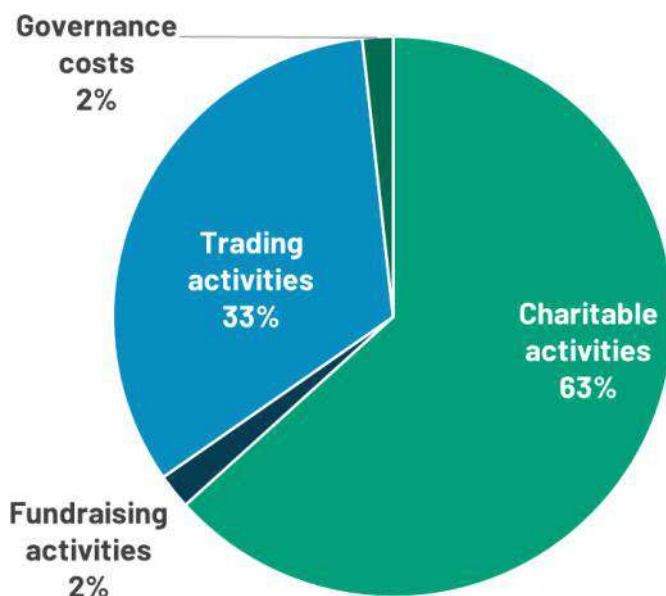
The cost of selling donated goods has almost quadrupled during the year and principally reflects the costs incurred by Vyta as noted above.

Our governance costs remain low at 2% of our total expenditure and principally reflect the cost of audit and outsourced accountancy support and the cost of Trustees expenses for attending board meetings.

### Sources of cash funds



### Expenditure



## Financial Report (3)

Our cash funds (excluding the £53,144 liability remaining for the Energy Savings Trust loan at the end of 2022) have also increased from £426,729 to £663,802.

The trustees of The Turing Trust have reviewed its reserves policy in 2022 and consider that one month of working capital (approximately £50-£100k) is sufficient free reserves to manage the day to day operations of the Trust and in the unlikely event of the need to wind down the charity, cover any necessary costs. The free reserves at the end of 2022 were £59,485 which ensured that the policy was met.

The trustees of The Turing Trust have agreed to set up a designated fund, the Schools' Future Fund, to support our long-term responsibilities for beneficiary schools. This is set at a minimum of 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 are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. In 2022 £640,000 has been transferred.

The Turing Trust did not run a deficit in 2022 and at year end had receivables of £206,113 and liabilities of £140,838.

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 and Computers for Enhanced Education generated 43,667,750 MWK (approximately 35,443 GBP) in 2022 compared with 43,388,509 MWK (approximately 39,547 GBP) in 2021. This demonstrates the long-term sustainability of our project in Malawi. These funds are used for our charitable objectives through our programmes in Malawi.

## Key Figures

	2020 (restated) £	2021 £	2022 £
Total incoming funds	348,149	462,985	810,241
Total donated goods, services and facilities	77,513	200,557	194,774
Total outgoing resources	394,683	398,590	611,149
Net income	30,979	264,952	393,866
Cash in Bank (at year end, excluding any loans)	172,933	426,729	663,802

## Financial Report (4)

### 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 December 2022, 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.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Equipment donations	Potential loss of IT donations would impact our ability to deliver our charitable objectives and also to raise funds from the sale of high-spec IT equipment.	Continual review of expected donations incoming versus those received. Measures to be taken immediately on noting any negative trend.
Procedural and systems documentation	Potential of organisational procedures not being adequately followed resulting in adverse outcomes.	Policies in place to cover all aspects of work. Staff undergo PVG checks. Volunteers undergo training and agree to our terms. Training on policies delivered regularly to all.
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.



## Financial Report (5)

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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)  
6th June, 2023

## Independent Auditors' Report

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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
THE TURING TRUST  
FOR THE YEAR ENDED 31 DECEMBER 2022**

### Opinion

We have audited the financial statements of The Turing Trust ('the charity') for the year ended 31 December 2022, 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 the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 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 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Trust 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.

### 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.

## Independent Auditors' Report (2)

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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 (as amended), 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 31, 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.



## Independent Auditors' Report (3)

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

We have been appointed as auditor under section 155 of the Charities Act 2011 (as amended) 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.

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

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

From enquiries 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 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](http://www.frc.org.uk/auditorsresponsibilities).

This description forms part of our Report of the Auditors.

## Independent Auditors' Report (4)

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### 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 (as amended) 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.



Whitelaw Wells  
Statutory Auditor  
9 Ainslie Place  
Edinburgh  
EH3 6AT

6th June, 2023

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 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income:</b>					
<b>Donations and legacies</b>					
Individual and corporate donations		152,928	55,463	208,391	175,514
Grants		16,800	0	16,800	5,000
Donated goods		131,650	0	131,650	128,908
Donated services		14,375	0	14,375	22,900
Donated facilities		48,749	0	48,749	48,749
<b>Charitable activities</b>					
Grants		0	166,943	166,943	196,397
Other income derived from charitable activities		6,950	2,590	9,540	4,253
<b>Trading activities</b>					
Sale of donated goods		396,824	0	396,824	76,332
Other trading activities		9,440	0	9,440	4,759
<b>Investment income (interest on bank deposits)</b>		2,303	0	2,303	730
<b>Total income</b>	<b>4,5</b>	<b>780,019</b>	<b>224,996</b>	<b>1,005,015</b>	<b>663,542</b>
<b>Expenditure:</b>					
<b>Expenditure on raising funds</b>					
Costs incurred in seeking donations		12,053	293	12,346	4,165
Costs incurred in the sale of donated goods		201,178	0	201,178	54,049
<b>Expenditure on charitable activities</b>					
Donated goods distributed		41,995	33,315	75,310	72,261
Payments relating directly to charitable activities		63,234	235,606	298,840	252,204
Obsolete stock recycled during the year written off		12,670	0	12,670	8,243
<b>Governance costs</b>		10,805	0	10,805	7,668
<b>Total expenditure</b>	<b>7</b>	<b>341,935</b>	<b>269,214</b>	<b>611,149</b>	<b>398,590</b>
<b>Net income / (expenditure) and net movement in funds for the year</b>		<b>438,084</b>	<b>(44,218)</b>	<b>393,866</b>	<b>264,952</b>
<b>Reconciliation of funds</b>	<b>19</b>				
Total funds brought forward		261,411	253,179	514,590	249,638
Transfers to / (from) funds		(10)	10	0	0
<b>Total funds carried forward</b>		<b>699,485</b>	<b>208,971</b>	<b>908,456</b>	<b>514,590</b>



## Accounts: Balance Sheet as at 31 December 2022

	Note	2022	2021
		£	£
<b>Fixed assets (NBV)</b>			
Tangible assets	11	6,845	5,561
Investments		0	0
<b>Total fixed assets</b>		<b>6,845</b>	<b>5,561</b>
<b>Current assets</b>			
Stock	14	119,390	70,371
Debtors	15	206,113	21,324
Cash in bank and in hand	13	716,946	488,609
<b>Total current assets</b>		<b>1,042,449</b>	<b>580,304</b>
<b>Liabilities</b>			
Creditors: falling due within one year	16	96,430	18,131
<b>Total assets less current liabilities</b>		<b>952,864</b>	<b>567,734</b>
Creditors: falling due after more than one year	16	44,408	53,144
<b>Net assets</b>		<b>908,456</b>	<b>514,590</b>
<b>The funds of the charity</b>	19		
General funds		59,485	261,411
Designated funds		640,000	0
Restricted funds		208,971	253,179
<b>Total charity funds</b>		<b>908,456</b>	<b>514,590</b>

Approved by the Trustees and signed on their behalf by:



JD Turing (Chair)



B Hollywood

Date: 6th June, 2023

## Accounts: Statement of Cashflows as at 31 December 2022

	2022	2021
	£	£
Cash provided by (used in) operating activities	238,120	257,043
Cash flows from investing activities		
Bank interest	2,303	730
Purchase of tangible fixed assets	(3,350)	(4,037)
Cash provided by / (used in) investing activities	(1,047)	(3,307)
Cash flows from financing activities		
Energy Savings Trust loan	0	69,934
Repayment of borrowing	8,736	(8,054)
Cash provided by (used in) financing activities	8,736	61,880
Increase (decrease) in cash and cash equivalents in the year	228,337	315,616
Cash and cash equivalents at the beginning of the year	488,609	172,993
Total cash and cash equivalents at the end of the year	716,946	488,609

## Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2022

	2022	2021
	£	£
Net income / expenditure (as per Statement of Financial Activities) Includes interest	393,866	264,952
Add back in depreciation charge	2,066	732
Add back investment income	(2,303)	(730)
Decrease (increase) in stock	(49,019)	(41,017)
Decrease (increase) in debtors	(184,789)	25,861
Increase (decrease) in creditors	78,299	7,245
Net cash provided by / (used in) operating activities	238,120	257,043

## Analysis of Changes in Net Debt as at 31 December 2022

	At start of year	Cashflows	Non cash changes	At end of year
Cash	488,609	228,337	0	716,946
Loans falling due within one year	(8,736)	0	0	(8,736)
Loans falling due after more than one year	(53,144)	8,736	0	(44,408)
Net cash	426,729	237,073	0	663,802

## Accounts: Statement of Financial Activities as at 31 December 2021

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

## Accounts: Statement of Financial Activities as at 31 December 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds (restated) 2020
	£	£	£	£
<b>Reconciliation of funds</b>				
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
<b>Total funds carried forward</b>	<b>261,411</b>	<b>253,179</b>	<b>514,590</b>	<b>249,638</b>



## Accounts: Notes to the Accounts

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

### 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.

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

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

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

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

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

#### c. Fund accounting

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

#### 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.

##### 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.

## Accounts: Notes to the Accounts (2)

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### 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 (via Coinbase) and paid into our cash account. The valuation of the cryptocurrency donations held in our Coinbase account at the end of the financial year is based on the exchange rates used by Coinbase on that date and given in note 13 to the accounts. Cryptocurrency donations made via The Giving Block are converted into USD at the time of donation and recognised in our financial statements from the date of donation.

### vi. Donated goods

Goods donated via our offices in Pentland 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 through our partners Vyta are recognised in the accounts once they have been processed either as our share of the proceeds of sale less the costs of sale, or for goods designated for distribution to beneficiaries at no cost at fair value (as above).

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)

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### vii. Donations in kind – services

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

### viii. 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 10 and in the trustees' annual report.

### e. Resources expended and irrecoverable VAT

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

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

The Trust registered for VAT on 1st March 2022 and expenditure is shown net of VAT. Irrecoverable VAT relating to non-business or exempt activities is accounted for as part of the expenditure to which it relates.

### 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 8.

### g. Fundraising costs

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

### h. 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 7 and 8.

## Accounts: Notes to the Accounts (4)

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### 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 7 and 8.

### 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 7.

### 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 / scrapping.

#### ii. Exchange rate gains / losses

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

### o. Tangible fixed assets

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

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

Details are given in note 11.

### p. Intangible fixed assets

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



## 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. Only stock with a dedicated asset number from our stock management system is valued (PC's, laptops, tablets and mobile phones). Small items such as monitors, keyboards, mice and other peripherals are not included as the value is considered to be immaterial. 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 14.

### r. Staff costs and pensions

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

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

The charity made no redundancy payments during the reporting period.

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

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

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

## 2. Related party transactions

The Charity Commission of England and Wales has given permission for James Turing to 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 £2,385 (2021: £2,471).

### Trustee expenses

Two trustees were paid a total of £541 (2021: two trustees, total £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 (6)

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### 3. Legal status of The Turing Trust

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

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

## Accounts: Notes to the Accounts (7)

### 4. Analysis of income

		Unrestricted funds	Restricted funds	Total funds 2022	2021
	Analysis	£	£	£	£
<b>Donations &amp; Legacies</b>					
	Individual donations	9,689	18,538	28,227	53,486
	Gift aid	1,488	2,848	4,335	5,049
	Corporate donations	90,254	20,578	110,832	83,345
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	51,497	13,500	64,997	33,634
	<b>Grants</b>				
	Social Investment Scotland	0	0	0	5,000
	Lendlease Europe Limited	1,800	0	1,800	0
	The 4814 Trust	15,000	0	15,000	0
		<b>16,800</b>	<b>0</b>	<b>16,800</b>	<b>5,000</b>
	<b>Donated goods</b>				
	For distribution or sale to raise funds to support our charitable activities	131,650	0	131,650	128,908
	<b>Donated services</b>				
	Independent Examiner's Report	0	0	0	400
	Boss Digital staff support for our website and communications	5,000	0	5,000	5,000
	Sopro support with marketing	9,375	0	9,375	0
	Revolent support with Salesforce	0	0	0	17,500
	<b>Donated facilities</b>				
	Use of premises at Pentland for nominal rent of £1 per annum	48,749	0	48,749	48,749
		<b>194,774</b>	<b>0</b>	<b>194,774</b>	<b>200,557</b>
<b>Total</b>		<b>364,502</b>	<b>55,463</b>	<b>419,965</b>	<b>381,071</b>

Total income from donations in the previous year was £381,071 of which £320,484 was unrestricted and £60,587 was restricted.

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 (8)

### 4. Analysis of income (2)

		Unrestricted funds	Restricted funds	Total funds 2022	2021
	Analysis	£	£	£	£
<b>Charitable activities</b>	<b>Grants</b>				
	Scottish Government International Development Small Grant	0	0	0	17,060
	UK Aid Direct via FCD0 (Foreign, Commonwealth and Development Office)	0	230	230	17,393
	Coronavirus Job Retention Scheme	0	0	0	32,437
	Baillie Gifford International Sponsorship Committee	0	30,000	30,000	30,000
	Kickstart scheme (administered by Scottish Borders Council)	0	26,232	26,232	47,293
	Long Term Unemployed Programme (administered by Midlothian Council)	0	14,762	14,762	0
	Entain Foundation	0	85,000	85,000	0
	Blackrock via Tides Foundation	0	0	0	11,960
	Energy Savings Trust	0	0	0	10,000
	Wesleyan Foundation	0	0	0	10,000
	Other grants <£10,000	0	10,719	10,719	20,254
		<b>0</b>	<b>166,943</b>	<b>166,943</b>	<b>196,397</b>
	Sale of goods at cost to other charities for distribution to beneficiaries	2,810	0	2,810	2,203
	Reimbursement of costs associated with collection of IT equipment and delivery of IT equipment to other charitable organisations	4,140	2,590	6,730	1,797
	Shared facilities	0	0	0	433
		<b>6,950</b>	<b>2,590</b>	<b>9,540</b>	<b>4,253</b>
<b>Total</b>		<b>6,950</b>	<b>169,533</b>	<b>176,483</b>	<b>200,650</b>

Total income from charitable activities in the previous year was £200,650 of which £4,253 was unrestricted and £196,397 was restricted.



## Accounts: Notes to the Accounts (9)

### 4. Analysis of income (3)

		Unrestricted funds	Restricted funds	Total funds 2022	2021
	Analysis	£	£	£	£
<b>Other trading activities</b>	Sales of refurbished computers	399,883	0	399,883	76,332
	Licenses / royalties for use of Turing Trust branding	2,024	0	2,024	3,738
	Other fees	4,357	0	4,357	1,021
<b>Total</b>		<b>406,264</b>	<b>0</b>	<b>406,264</b>	<b>81,091</b>
<b>Income from investments</b>	Interest income	2,303	0	2,303	730
<b>Total</b>		<b>2,303</b>	<b>0</b>	<b>2,303</b>	<b>730</b>
<b>TOTAL INCOME</b>		<b>810,019</b>	<b>194,996</b>	<b>1,005,015</b>	<b>663,542</b>

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.

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

## Accounts: Notes to the Accounts (10)

### 5. Analysis of receipts of government grants

	Description	2022	2021
<b>Restricted grants</b>			£
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.	0	17,060
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.	230	17,393
Coronavirus Job Retention Scheme (from 24/03/2020)	Staff costs for staff furloughed during the pandemic.	0	32,437
Kickstart scheme (administered by Scottish Borders Council)	Support for salary costs and costs of providing support for participants to develop work skills and experience.	26,232	47,293
Longterm Unemployed Programme (administered by Midlothian Council)	Grant payment for the costs of paying for two employees working 30 hours per week for 26 weeks.	14,762	0
Job Creation Scheme >25's (City of Edinburgh Council - Business Growth & Inclusion) (included in grants <£10,000)	Funding provided through the Scottish Government's No One Left Behind Funding for two paid Work Experience Placements working 16 - 20 hours per week for 26 weeks.	3,719	0

### 6. Role of volunteers

Volunteers play a crucial part in our activities. They play a key role in our computer refurbishment operations in Edinburgh and in helping to load containers on shipping days. We also have several volunteers who work remotely to support our operations and their activities include the 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 2022, 153 volunteers supported The Turing Trust with over 7,500 hours of work.

## Accounts: Notes to the Accounts (11)

### 7. Analysis of expenditure (1)

#### Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Total funds	2021
Analysis	£	£	£	£
Staff costs (note 10)	6,597	0	6,597	1,797
Overheads	2,371	0	2,371	1,148
Cost of donations (platform fees)	3,085	293	3,378	1,220
<b>Sub Total</b>	<b>12,053</b>	<b>293</b>	<b>12,346</b>	<b>4,165</b>

Total expenditure on fundraising activities in the previous year was £4,165 of which £3,249 was unrestricted and £916 was restricted.

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

	Unrestricted funds	Restricted funds	Total funds	2021
Analysis	£	£	£	£
Staff costs (note 10)	29,543	0	29,543	18,173
Overheads	10,613	0	10,613	21,298
Cost of sales	161,022	0	161,022	14,578
<b>Sub Total</b>	<b>201,178</b>	<b>0</b>	<b>201,178</b>	<b>54,049</b>

Total expenditure on trading activities in the previous year was £54,049 of which £47,962 was unrestricted and £6,087 was restricted.

## Accounts: Notes to the Accounts (12)

### 7. Analysis of expenditure (2)

#### Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds	2021
Analysis	£	£	£	£
Staff & volunteer costs in UK (note 10)	35,436	133,738	169,174	142,445
Project costs	2,075	66,967	69,042	39,271
Overheads in UK	55,723	4,901	60,624	70,488
Cost of computers distributed	11,995	63,315	75,310	72,261
Cost of obsolete donations recycled	12,670	0	12,670	8,243
	<b>117,899</b>	<b>268,921</b>	<b>386,820</b>	<b>332,708</b>
<b>Governance costs</b>				
Independent examination of accounts	0	0	0	400
Audit of accounts	5,480	0	5,480	6,000
Trustee expenses	541	0	541	499
Professional and legal costs	4,784	0	4,784	769
	<b>10,805</b>	<b>0</b>	<b>10,805</b>	<b>7,668</b>
<b>Total</b>	<b>128,704</b>	<b>268,921</b>	<b>397,625</b>	<b>340,376</b>
<b>Total expenditure</b>	<b>341,935</b>	<b>269,214</b>	<b>611,149</b>	<b>398,590</b>

Total expenditure on charitable activities in the previous year was £340,376 of which £96,487 was unrestricted and £243,889 was restricted.

Included within professional and legal costs is £900 paid to the auditor for VAT advice provided in the year.



## Accounts: Notes to the Accounts (13)

### 8. Allocation of support costs and overheads

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

	2022 £	2021 £
Marketing – printed materials / promotional goods	833	146
Website	426	324
Staff health	0	190
Rent and rates	5,580	3,303
Gas and electric	4,900	4,920
Internet / phone	479	550
Travel and Entertainment	215	269
Office costs	4,781	5,148
Insurance	4,128	3,765
Repairs and renewals	3,799	1,692
Bank charges	79	10
Foreign exchange transactions	21	38
Exchange rate (gain) / loss	(7,844)	(2,797)
General expenses	-	3,350
Bad debts	397	45
Depreciation*	2,065	732
Donated services (branding, website)	5,000	22,500
Donated facilities	48,749	48,749
<b>Total</b>	<b>73,608</b>	<b>92,934</b>

## Accounts: Notes to the Accounts (14)

### Allocation of overheads

	2022		2021	
Activity	% Staff Time	£	% Staff Time	£
Charitable	82.4	55,273	77.9	68,735
Charitable (project related)		4,901		1,753
Fundraising	3.2	2,371	1.4	1,148
Trading	14.4	10,613	20.7	21,198
<b>Total overheads cost</b>		<b>73,608</b>		<b>92,934</b>

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

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

	2022		2021	
Transferwise (Wise)	\$	£	\$	£
Balance at start of year	51,338	37,298	0	0
Additions	36,604	28,899	64,390	44,217
Payments	(49,378)	(42,008)	(13,000)	(9,686)
Fees	(63)	(53)	(52)	(38)
Exchange rate gain / loss	0	7,844	0	2805
Balance at end of year	38,501	31,980	51,338	37,298

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

#### Staff costs

	2022	2021
	£	£
Salaries and wages	186,472	150,213
Social security costs	11,497	6,862
Pension costs (employer contributions)	6,954	5,340
Volunteer costs	391	0
<b>Total staff costs</b>	<b>205,314</b>	<b>162,415</b>

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

## Accounts: Notes to the Accounts (15)

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

	2022	2021
	£	£
Total amount paid to key management personnel including pension	60,392	44,920

### Staff numbers

	2022	2021
	Number	Number
Average head count in the year (FTE)	6.3	6.8
Full-time staff	5	5
Part-time staff	10	8
FTE at the start of the financial year	6.25	4
FTE at the end of the financial year	6.5	6.25

The average number of staff on a head count basis was 8 (2021: 9).

### Trustee expenses

Two trustees were paid a total of £541 (2021: £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 (16)

### 11. 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	6,977	0	6,977
Additions	0	0	0	3,350	0	3,350
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	10,327	0	10,327
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	1,416	0	1,416
Disposals	0	0	0	0	0	0
Depreciation	0	0	0	2,066	0	2,066
Impairment	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
At end of the year	0	0	0	3,482	0	3,482
Net book value						
Net book value at beginning of the year	0	0	0	5,561	0	5,561
Net book value at end of the year	0	0	0	6,845	0	6,845

### 12. Intangible assets

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

The Turing Trust accepts cryptocurrency donations via Coinbase (see note 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 (17)

### 13. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand (GBP)	293,444	271,121
Cash at bank and in hand (USD)	31,980	37,298
Notice deposits (less than 3 months)	391,552	180,190
<b>Total cash and cash equivalents</b>	<b>716,946</b>	<b>488,609</b>

Cash held in 2022 included £53,144 (2021: £61,880) remaining of the loan from the Energy Savings Trust.

The notice deposits are two 90-day notice accounts held with Triodos Bank (registered in UK) and Moneycorp Bank (registered in Gibraltar) and a 32 day notice account held with Lloyds Bank (registered in the UK). All of the amounts held on interest bearing deposit are available to spend on charitable activities.

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

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

	2022	2021
	£	£
Coinbase holdings	89	164

### 14. Stock

Stock includes items purchased for distribution to beneficiaries that have not yet been shipped.

	2022	2021
	Donated goods	Donated goods
	£	£
Opening	70,371	28,904
Added in period	131,650	128,908
Expensed in period	(64,450)	87,441
Adjustment: re stock recognition policy*	(18,181)	0
<b>Closing</b>	<b>119,390</b>	<b>70,371</b>

\* From 2022 only donated stock with a dedicated asset number from our stock management system is recognised in the accounts. Low value items e.g. monitors, keyboards, mice and other peripherals are excluded unless purchased for a specific purpose. This has resulted in a one off reduction in stock value of £18,181.

## Accounts: Notes to the Accounts (18)

### 15. Debtors and prepayments

	2022	2021
	£	£
Trade debtors	202,783	18,806
Prepayments and accrued income	3,330	2,518
<b>Total</b>	<b>206,113</b>	<b>21,324</b>

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

### 16. Creditors and accruals

	2022	2021
	£	£
Trade creditors	65,078	9,049
VAT	12,898	0
Accruals and deferred income	9,718	346
Other creditors	53,144	61,880
<b>Total</b>	<b>140,838</b>	<b>71,275</b>

The Energy Savings Trust loan to The Turing Trust was made in January 2021 with interest free repayment to be made over 8 years, starting in February 2021. Of the outstanding £53,144, £8,736 is due to be repaid in 2022.

Repayments of the Energy Savings Trust loan:

	2022	2021
	£	£
Due < 1 year	8,736	8,736
Due 2-5 years	34,944	34,944
Due after 5 years	9,464	18,200
<b>Total</b>	<b>53,144</b>	<b>61,880</b>

## Accounts: Notes to the Accounts (19)

### 17. Contingent assets and liabilities

The Turing Trust does not have any recognisable contingent liabilities.

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

Description of grant	Estimate of financial effect in following year	
	2022	2021
	£	£
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	0	230
Baillie Gifford Multiyear Award A554609 (2020-2022)	0	5,000
Baillie Gifford International Sponsorship Committee	0	30,000
Kickstart Scheme	0	4,298
Long term Unemployment Programme	4,472	
Job Creation Scheme >25's	1,771	
<b>Total</b>	<b>6,243</b>	<b>39,528</b>

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

### 18. Funds held by the charity

The charity does not hold any endowment funds.

## Accounts: Notes to the Accounts (24)

### 19. Transfers between funds

		Reason for Transfer	Amount £
<b>Current year</b>	From unrestricted to restricted funds	To cover a small deficit incurred on the JCS project	10
<b>Previous year</b>	From restricted to unrestricted funds	To accommodate an internal transfer from GBP to MWK as unrestricted funds that are generated in Malawi were spent directly in MWK. This is done as the most efficient means to meet our expenditure whilst minimising foreign exchange fees. In 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

### 20. Analysis of net assets between funds

Fund balances at 31 December 2022	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	6,845	0	6,845
Net current assets	737,048	208,971	946,019
Long term liabilities	(44,408)	0	(44,408)
<b>Total charity funds</b>	<b>699,485</b>	<b>208,971</b>	<b>908,456</b>

Fund balances at 31 December 2021	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	5,561	0	5,561
Net current assets	308,994	253,179	562,173
Long term liabilities	(53,144)	0	(53,144)
<b>Total charity funds</b>	<b>261,411</b>	<b>253,179</b>	<b>514,590</b>

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

There are no events to report.

