

# **Annual Report 2023**





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# **Cover photos:**

Front: Lilongwe Nazarene Private Secondary School, Central Region, Malawi Back: Army Secondary School, Blantyre District, Southern Region, Malawi



# **Chief Executive Officer's Report**

The year 2023 has marked another exceptional period for The Turing Trust, characterised by substantial progress and expansion across our programmes.

This was only possible thanks to the invaluable support extended by numerous donors and volunteers, contributing to the achievement of remarkable outcomes enabling us to make the positive social and environmental impacts we strive for.

Over the past 12 months, our team has delivered outstanding results, propelled by the generous donations from over 300 individuals and 172 organisations, ranging from multinational corporations to small businesses and charities. The number of computers donated reached an unprecedented 14,372, increasing yet again on last year's total, underscoring the effectiveness of our efforts to streamline the donation process for individuals and companies.

Facilitating the donation of IT equipment is of course just the initial phase of our commitment to supporting education globally. I am delighted to report that this year saw yet more firsts as we dispatched three 40' containers of equipment to Malawi (the most we've ever done in a single year) and our first 40' container to Kenya. These were accompanied by multiple smaller shipments to a variety of other destinations ranging from Sierra Leone to Ukraine. Beyond our primary programme in Malawi, we distributed 1,908 computers, tablets and phones to various charities globally and within the UK.

These accomplishments have been made possible by the dedication of our remarkable



James Turing

volunteers. With 258 volunteers contributing over 9,000 hours of collective effort, ranging from container packing to computer refurbishment, we continue to be immensely proud of their commitment and are honoured to have the privilege of working alongside such wonderfully dedicated people.

We achieved significant progress on the goals set in 2022, most notably the installation of computers in 103 schools and organisations in Malawi. In total, our impact has extended to 470 schools and organisations globally, digitally supporting over 252,000 students – a testament to the highly commendable achievements of our small team.

Financially, The Turing Trust has continued its strong performance in 2023 with a total income of £963,338. This robust financial foundation continues to be fundamental to all our programmes and enables us to build our global impact.



In 2023, our spending increased to £745,729 as both our teams in the UK and Malawi continued to expand. This growth aligns with our increasing income and underscores our ability to build our programmes in line with increased availability of funding. Throughout 2023, we maintained tight control over budgets, showcasing our ability to operate in a financially sustainable manner.

Our commitment to environmental sustainability has resulted in the diversion of 89 tonnes of PCs from waste during 2023. Subsequently our IT reuse program generated carbon savings equivalent to 1,800 tonnes of CO2 emissions, reinforcing our positive impacts on both education and the environment.

In conclusion, I extend my heartfelt thanks to our dedicated team of staff and volunteers whose exceptional efforts have empowered over 252,000 students to acquire vital IT skills. I eagerly anticipate the year ahead, confident in our ability to continue helping build a world where technology-enabled education is accessible to all.

James Turing, May 2024



New Era Private School, Ntcheu District, Malawi



# **About The Turing Trust**

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

### **Our vision**

A world with technology-enabled education for all.

### **Our mission**

To empower disadvantaged communities using information technology enabled learning.



Ekwendeni Primary School, Mzuzu District, Malawi

# **Our Impact to Date**

### Through our work in the UK and with our partners we have:

- Improved access to IT in 470 schools and organisations across the UK and several countries across Africa, Asia, Europe and South America.
- Sent 22,089 computers to schools in Malawi, alongside organisations in the UK and many more charities globally, through our computer reuse scheme.
- Enabled over 252,000 students to learn IT skills effectively.
- Provided volunteering and training opportunities for over 1,200 people at our workshop in Edinburgh.



# Who We Helped

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

### **Globally**

By the end of 2023 we have supported 470 schools in Malawi, Ghana, Kenya, Liberia, Sierra Leone, Zimbabwe, Lebanon, Ukraine and Colombia amongst several other countries.



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

### UK

In 2023 we supported 21 schools and organisations across the UK with a total of 459 IT devices. This was distributed to a range of beneficiaries including refugees, students and people struggling with long-term unemployment and homelessness.

At our Scottish headquarters, just outside Edinburgh, we had 258 volunteers and trainees who worked with us over the course of 2023. In total our volunteers and trainees participated in over 9,000 hours of activities at our workshop - 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 have 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. In 2023 we diverted a total of 89 tonnes of PCs that would otherwise go to waste. The IT equipment we were able to save created equivalent carbon savings of 1,800 tonnes of CO2 emissions, which is the equivalent of planting 4,700 trees, or offsetting the annual carbon footprints of 196 Britons. The embodied energy savings created are also enough to power 460 UK homes for a year.



# 2023 Facts & Figures

### Number of new students using our computers: 83,000

### Number of PCs sent to schools: 6,717

Malawi: 4,829Kenya: 1,002UK: 459

Colombia: 50Nigeria: 2Sierra Leone: 2Sri Lanka: 20

Uganda: 6Ukraine: 320

### Total number of schools and organisations supported with our hardware: 470

### IT Training (Malawi):

• 107 training sessions

The Gambia: 27

327 teachers supported

### **Monitoring and Evaluation (Malawi):**

- Comprehensive surveys in 103 Malawian schools, including 24 headteachers, 162 teachers and 44 students
- Evaluation of teacher training days conducted in Blantyre (August and December 2023) Lilongwe (April 2023) and Mzuzu (December 2023)



Kasungu Secondary School, Central Region, Malawi



### What We Achieved

### Our main outcomes in 2023 included:

- 103 additional classrooms and organisations in Malawi equipped with computers enabling these schools to begin teaching IT skills adequately.
- 1,908 computers now also supporting beneficiaries in the UK, Kenya and Ukraine, amongst several other countries enabling them to fully engage with their digital environments.
- 83,000 additional students learning digital skills from our computers.
- 327 teachers with improved IT pedagogy.
- Equivalent of 1,800 tonnes of carbon emissions saved.
- To date 252,000 students' IT learning has been supported.

# **What Impact We Made**

In 2023 we have continued to see significant long-term change in how Malawian students are learning IT skills. This is important to see given that our programme has now supplied 83% of all the computer labs in Malawi's secondary schools.

This will become an ever larger commitment each year for The Turing Trust as we continue to maintain the equipment installed in these computer labs and ensure the schools are able to continue teaching transformative IT skills.

A notable sign indicating a positive trend in Malawi's IT education space is that there was a 19.35% increase in the number of teachers graduating who were specifically qualified to teach computer science in Malawian schools. Indeed, the latest data showed that 186 new teachers were trained by the Ministry of Education in computer science, working out at nearly 2 teachers for every school where our Malawi partners Computers for Enhanced Education (CEE) installed computer labs in 2023. This demonstrates that the Malawian Ministry of Education has equally taken to the task of ensuring there are quality teachers available to maximise the opportunities presented through The Turing Trust's programme of providing schools with IT equipment. Furthermore, this aligns with our digital pedagogy training through our programme that is building on this skills base to enhance the digital learning experiences for Malawian students.



Likewise, we are proud to report the latest data evidence that schools supported by CEE in partnership with The Turing Trust are significantly exceeding the average national enrolment, showcasing the impact of our collaborative efforts in enhancing ICT education. Notably, Nkhunga Community Day secondary School (CDSS) leads in student enrolment at an impressive 82.6% of students studying computer studies – an optional subject at MSCE level, followed by Lake View Private Secondary School (72.2%), Nagwegwere Secondary School (71.3%), and Nkhotakota Secondary School (67.0%). Following the installation of our computers and attending our teacher training sessions, these schools have experienced a remarkable surge in ICT enrolment. This echoes what we've seen across the schools we monitored this year where there is an average student enrolment in computer studies for MSCE of 38.8% is over 3 times the national average of just 12.7%. This indicates a substantial achievement and the effectiveness of our work in fostering a more technologically literate student population.

On a more personal note, over the year we have received several positive reports from a number of schools who've benefited from our programme.

Mwayi Malemba is 19 year-old form 3 student at Namasika Community Day Secondary School. She hopes to pursue Nursing at Mzuzu University after her secondary education and was grateful to have had the opportunity to use the computers at school because thanks to her experience, she will not find it difficult to use a computer at the university for the assignments and her studies. Indeed, she has already been taking advantage of the e-learning materials installed on the computers that have enabled her to research beyond the curriculum and research her planned career in more detail in her after-school ICT club.



Namasika Community Day Secondary School, Machinga District, Malawi

"This affords us the liberty to revisit tutorials and study at our own pace after classes, thereby granting flexibility in our learning journey.

Moreover, it means teachers can easily assign coursework, confident that the platform will efficiently deliver content and address the unique learning needs of each student."

Madalitso Makanjira, Mwanza Secondary School, Southern Region, Malawi Madalitso Makanjira, a fourth-year student at Mwanza Secondary School also mentioned how she had been benefitting from the elearning materials available through the local area network installed by CEE. With the elearning courses developed by The Turing Trust she had been able to use Kolibri in its offline mode, eradicating the necessity for internet connectivity and the associated expenses.



There were additional benefits noted by Noel Chilamba, a 17-year-old Form 4 student at Army Secondary School in Ngumbe, Blantyre district. With a student population exceeding 500, Noel emphasised the significance of the pre-installed e-learning software on the newly installed computers. In particular, by enabling the students to explore offline versions of resources such as Wikipedia or Khan Academy, the computers were serving as an offline digital library, offering numerous advantages by providing educational information on all the subjects taught at the school.

The accessibility of these cost-free resources is a welcome development for the school and its students, often relieving them of the burden of purchasing internet data



Army Secondary School, Blantyre District, Malawi



Emily Institute Of Education, Blantyre District, Malawi

This is something that was echoed by Haroon Juma, a 17-year-old student in Form 4, from the Emily Institute of Education, a school of 379 students. Haroon also referenced how these computers have not only expanded knowledge and digital skills but have introduced a more cost-effective way of accessing educational resources, making learning more accessible and equitable for the entire school community. Haroon also went on to describe how the arrival of the computers had helped him in choosing Computer Studies for MSCE. He was always interested in studying Computer Engineering at university; however, he was concerned his school would not have enough computers to enable each student to adequately practise on a machine themselves. Fortunately, with these newly installed computers he has been able to choose Computer Studies for MSCE and is looking forward to a career in Malawi's burgeoning tech scene.



Furthermore, Martin Chiwaya, a Form 4 student, of 16 years of age at Mulunguzi Secondary School, shared how the computers will help him and his fellow students to improve their academic performance. After his secondary education, Martin also wants to pursue Computer Engineering at Malawi University of Business and Applied Sciences (MUBAS).



Mulunguzi Secondary School, Zomba District, Malawi

"Before the coming of these computers, we only had four desktop computers which made it difficult for them as a class of more than 45 students. When we wanted to use the computers, we used to share one computer with more than 10 students. You can imagine using one computer with more than 10 students meaning you go without even touching a mouse for a whole lesson."

Martin Chiwaya, Mulunguzi Secondary School, Zomba District, Malawi



Mwanza Secondary School, Mwanza District, Southern Region, Malawi

Through all of these students' experiences we are delighted to see that our programme is having an impact well beyond basic digital literacy and these newfound resources are not only expanding educational horizons but also instilling a sense of optimism for a brighter future.



# **Our projects**

In 2023, The Turing Trust concentrated its efforts primarily on the Malawi program while extending support to smaller projects in the UK, Kenya, Ukraine and several other countries through partnerships with various charitable organisations.

### Malawi

Our Malawi team were able to build on our new offices located strategically in each region of Malawi; in Blantyre, Lilongwe and Mzuzu. Gratitude is extended to the dedicated individuals working at our partners Computers for Enhanced Education whose contributions made our accomplishments possible. Thank you Sylvester, Freda, Vigilant, Pemphero, Geoffrey, Lucas, Wongani, Rumbani, Chrispine, Benard, Elias, Edgar, Isaac, Jane, Sarah, Ethel, Mercy, Dorothy and Brian.

The financial sustainability of our joint project with Computers For Enhanced Education (CEE) is underscored by their generated income of 85,988,900 MWK (approximately £60,754 GBP) in 2023.

While challenges persist, our collective achievements over the last six years inspire confidence that, with continued donor and volunteer support, in the near future we will be able to ensure that every Malawian school can offer quality digital education opportunities.

The <u>map</u> below shows the location of the 226 secondary schools as well as primary schools, universities and other organisations in Malawi that had computer laboratories up and running by the end of 2023. The link is to an interactive GoogleMap that gives the names of each school and organisation with photos.

# **Highlights**



4,829 PCs sent to Malawi.



Installation of 103 computer labs.



Training given to 327 teachers through 107 training sessions.



Comprehensive surveys in 103 Malawian schools, including 24 headteachers, 120 teachers and 44 students.



Our Malawian partner generated approximately £60,754 from IT maintenance subscriptions.



2,222 computers repaired or replaced under our maintenance programme to ensure fully functional computer labs in schools.



Successful maintenance program affirming our original estimate of a 4-year PC lifespan in schools.



# **Schools with Turing Trust Computers**



Key	
CEE Office	0
Primary School	*
Secondary School	*
University	0
Other organisation	0



# **Monitoring and Evaluation**

In 2023, we witnessed substantial growth in our school monitoring efforts thanks to the addition of a full-time Monitoring and Evaluation Officer at our partner CEE. This enabled us to substantially ramp up our monitoring efforts with 103 schools monitored in 2023. This enabled us to interview 120 teachers, 24 headteachers and 44 students. Positive responses from headteachers, teachers and students emphasised the computers' impact on teaching and learning.

This data helped us learn more about some significant progress that has been made in Malawi recently. For example, we have noted an encouraging increase in the number of ICT qualifications among the interviewed teachers. Out of 24 teachers interviewed in Quarter 2, 2023, 67% reported having ICT qualifications, a significantly larger proportion compared to the 44% of teachers with suitable qualifications reported in 2022. This is yet another indicator that suggests our ICT programme in Malawi is helping to make change at the institutional level and bring more highly qualified teachers to Malawi's secondary schools where they can help us maximise the benefits of the newly installed equipment.

The Turing Trust is dedicated to contributing to improved educational outcomes for teachers and students in Malawi by offering teacher training alongside the hardware we provide. In 2023, there was a surge in our digital pedagogy teacher training initiatives that take teachers well beyond the basic training we provide to all schools when they join our programme. This year we were able to offer four separate digital pedagogy sessions nationwide. One took place in Lilongwe in April , two in Blantyre (one in August and another in December) and one in Mzuzu in December 2023. These four training sessions collectively drew participants from 83 schools, where a total of 121 teachers learnt from our digital pedagogy course.



Teacher Training December 2023, Blantyre, Southern Region, Malawi



Our digital pedagogy teacher training course consisted of several comprehensive modules targeted towards the current Malawian curriculum including: web design, Visual Basics programming, RACHEL, Kolibri, PC networking, disability mainstreaming, gender blindness, and basic PC maintenance. The anticipated outcomes focused on two key areas, firstly boosting teachers' computer skills and secondly in helping to make teaching with technology more inclusive.

We are pleased to report the successes of our maintenance programme that during 2023 repaired 1,087 PCs for Malawian schools. Our partners CEE also replaced a further 1,135 PCs for schools that have been part of our programme for several years, helping to ensure that students had access to fully functional computer labs. In total our maintenance programme provided significant impacts alongside our installation programme, with our maintenance activities enabling us to in effect nearly double the total number of computers provided to schools over the year alongside the 2,384 new computers installed.

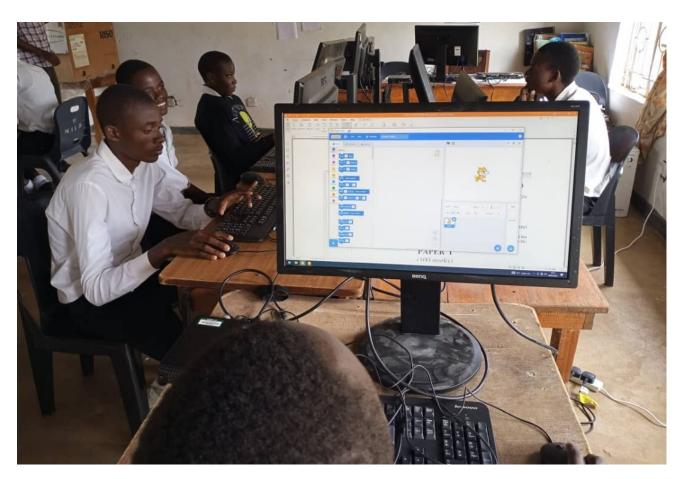
- ♦ 38.8% enrolment to study Computer Studies for the Malawi Secondary Certificate of Education (MSCE) in schools supported by CEE in partnership with The Turing Trust.
- ♦ 12.7% national average enrolment for Computer Studies for MSCE.

Navigating the various challenges of computer studies teaching in Malawi that leads to a modest 12.7% enrolment of secondary school students according to the Malawi Education Statistics Report 2022, remains a critical focus for our programme. Given this, we are proud to report the latest data evidence that schools supported by CEE in partnership with The Turing Trust are significantly exceeding the average national enrolment, showcasing the impact of our collaborative efforts in enhancing ICT education. Notably, Nkhunga Community Day Secondary School (CDSS) leads in student enrolment at an impressive 82.6% of students studying computer studies—an optional subject at MSCE level, followed by Lake View Private secondary School (72.2%), Nagwegwere Secondary School (71.3%), and Nkhotakota secondary School (67.0%). Following the installation of our computers and attending our teacher training sessions, these schools have experienced a remarkable surge in ICT enrolment. This echoes what we've seen across the schools we monitored this year where there is an average student enrolment in computer studies for MSCE of 38.8% is over 3 times the national average of just 12.7%. This indicates a substantial achievement and the effectiveness of our work in fostering a more technologically literate student population.



In our in-depth survey of 44 students we saw a notable emphasis from the students in regard to their academic and career aspirations, specifically in computer studies. Notably, 98% of students expressed a strong interest in pursuing higher education at the university level; given that IT skills are a prerequisite for attending university then we are glad to see that the availability of digital learning at secondary school is opening up new avenues for tertiary education for many Malawian students.

When delving into students' academic interests, 55% of students demonstrated a strong inclination toward continuing their studies in the IT sector. Out of the interviewed students, 12 expressed a strong interest in pursuing higher education in Computer Studies, with an additional 12 aspiring to a career in Computer Programming. A notable improvement is observed when compared to the 2022 report, where only 11% of students had planned to study ICT at the university level.



Nkhunga Community Day Secondary School, Nkhotakota District, Malawi



# **UK Operations**

# **Computer Collection and Refurbishment**

### This year we yet again increased the quantity of ICT equipment donated.

This year, we received substantial donations from key contributors, including Bupa, London Business School, Skyscanner, Heriot AV, South Bank Colleges, Emeria UK, Skills Development Scotland, Reconomy, National Records of Scotland, Govia Thameslink Railway, Said Business School – University of Oxford, N-able, Broadstone, Reusing IT, University of Suffolk, United Trust Bank, Rathbones and BGF.

# **Corporate Partners and Fundraising**

We were delighted to continue our long-standing relationships with Upper Story, Arcturus Publishing and Zoopla, along with grants from Baillie Gifford, that were instrumental to our achievements this year.

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

# Volunteering

The dedication of 258 volunteers who collectively contributed over 9,000 hours greatly impacted our operations, making it possible for us to process and refurbish all of the IT equipment donated this year.

In particular we would like to thank some of our most dedicated volunteers who have each contributed over 100 hours this year: Andrew N, Phil, Adam, Mark, Rob, Lesley-Ann, Chris, Nick, Moira, Andrew L, Maris, Ian, Graham R, Graham D, Ed, Jim, Leonid, Pat, Joan 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.

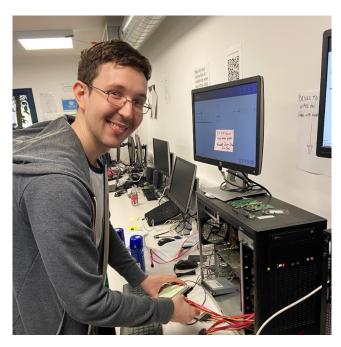


One of our favourite volunteer stories from 2023 came from Reice. Reice heard about The Turing Trust through a family member, and after visiting our website, he decided to apply to volunteer with us to gain hands-on experience to support his university studies (Computer Security and Ethical Hacking) whilst giving something back.

Back in July, Reice had this to say:

"I've only been volunteering for two months, and I'm surprised at just how much I have learned already! Whilst volunteering with The Turing Trust, I've had the opportunity to learn things I never would have otherwise. I did not know anything about Data Destruction when I started, but that is now what I specialise in."

We are delighted to report that Reice has since moved on to a full-time job as an Electrical Engineer with DC Electrical.



Reice volunteering at The Turing Trust workshop in Edinburgh



Staff and volunteers load a container at The Turing Trust workshop in Edinburgh



# **Environmental Impact**

Our IT reuse program has not only saved over 22,089 computers for reuse but in the last year also diverted over 89 tonnes of ICT equipment from waste.

The resulting carbon savings of 1,800 tonnes was the equivalent of planting 4,700 trees, or offsetting the annual carbon footprints of 196 Britons. The embodied energy savings created were also enough to power 460 UK homes for a year as well.

# **Supporting UK Communities**

This year we've been able to significantly expand our impact in the UK thanks to grant funding. This has meant we've supported a wider range of communities and beneficiaries than ever before.

Partnerships with various organisations have facilitated the provision of computers, phones, tablets and other educational ICT equipment to schools, charities, and support groups including: Cumbernauld Primary School, the CoderDojo at the Brandon Library, Care4Calais, Forth Sector, the Clarion Housing Group, RefuAid, Craigroyston High School, Craigmount Secondary School, and Perth Minorities Association.

One notable collaboration has been with <u>The Welcoming</u>, a Scottish charity dedicated to supporting asylum seekers, refugees and migrants in Edinburgh. The Welcoming envisions a diverse and inclusive Scotland where everyone feels welcome and can achieve their potential. Their mission involves supporting newcomers in learning English, finding jobs, accessing local services, fostering friendship and creativity, and connecting locals and newcomers through social and cultural exchange.

The impact of these devices is best expressed through the words of recipients like Shadan, who said:

"I've been living in Edinburgh since June with my mum and my four younger brothers and sisters. It's important for me to have a laptop so I can join a college course online. I want to join an ESOL program at Edinburgh College next year and improve my English too."







Another beneficiary, Hussein, explained how the laptop opened new doors, saying:

"I am a refugee living in temporary accommodation. I am really happy to get the laptop because I want to start a CCNA & Security+ certification course with ITPT, so I really needed it. Thank you"

Mansor Karrda, an engineer, shared with us how the provision of a laptop will help him to study for a job in the UK:

"I am an engineer from Sudan and I need to improve my English so I can find work in Scotland. Thank you for the laptop. Now I will be able to join online classes and study."



The DigiUK project, in collaboration with partners like The Welcoming, continues to break down barriers and create opportunities for education and integration to those who need it the most. As evidenced by Shadan, Hussein and Mansor, access to IT devices has proven to be empowering and even life-changing.



## **Global Outreach**

This year we expanded our work to support charities and communities in Colombia via the Fundacion para la Equidad Educativa.

Beyond this, we were also able to support dozens of schools in Kenya thanks to grant funding that enabled our partnership with the Kenyan branch of Habitat for Humanity alongside our existing work with the Thika Alumni Association and the Red Rubber Ball Foundation in Kenya.



Naromoru Girls Secondary School, Nyeri County, Kenya



CGM Chilka Primary School, Laikipia County, Kenya

Similarly, we continued our partnerships with organisations in The Gambia including the Gunjur Project Association in association with the 1st Crystal Palace Scouts and the UK Jarra Association. Lastly, thanks to the initiative of one of our long-term partners, Reusing IT, we were able to support their projects equipping schools in Ukraine with IT equipment.

As an example of the impact we're helping to make globally we were pleased to receive the following update from the Gunjur Project Association. In a proactive move to embrace the digital era, the Gunjur Project Association organised a four-day IT training in The Gambia for ten teachers from Gunjur and its satellite villages, as well as two teachers from Foni district. The training was one of Gunjur Project Association's many activities that made use of laptops provided by The Turing Trust.

Trainees came from the following schools: Gunjur Senior School, Gunjur Lower Basic School, Gunjur Secondary School, WYCE Basic Cycle School, Anne Grether Basic Cycle School, Kafenkeng Bambara Lower Basic School and Kandongue Lower Basic School

This comprehensive IT training aimed to empower teachers with the necessary skills to integrate technology into their classrooms effectively.



Jarra Jatta, who has been teaching for 18 years, is currently teaching at Gunjur Lower Basic School. She teaches students between the ages of 7 and 12.

"Being a teacher is my passion and I am involved in Girl Guides activities. I like teaching and as the saying goes 'education is the key to success'. My best experience in teaching is helping infants to be able to read and write. Having access to IT training will help in making work easy by typing, entering data, saving and retrieving documents provided that I have my own laptop."





Another teacher from the training, Sanna Darboe from WYCE Basic Cycle School stated:

"I want to have a positive impact on children's lives. My best experience is meeting students on a regular scheduled basis, planning and delivering instruction, developing, or preparing instructional materials and evaluating students' performance."

Sanna has been teaching for 13 years and explained how important it is for him to be part of the IT training:

"It will help me to download teaching and learning aids from the internet which will be very useful in the classroom."

By investing in teacher development, the Gunjur Project Association is empowering their educators to enrich classrooms through technology integration. Students will gain valuable knowledge from their teachers' improved digital skills and access to online teaching aids.



# 2024 Aims and Objectives

In the coming year we plan to work towards our two key aims and associated objectives outlined below. For our first aim this work will predominantly focus on our Malawian programme, where we will continue to 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 2023.

### **Trustees Outlook**

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

### Aim 1

Continue to install computers in 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 improve our monitoring, evaluation and learning efforts to provide detailed information so we can continually improve our impact.

# Aim 2

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

- A) To provide high quality refurbished IT products 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**





COMPUTERS

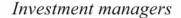
"ENHANCED

EDUCATION

















# ZOOPLO

















# **Our Technology Donors**

# Rathbones Look forward



























# **Our Technology Donors (2)**

























Triodos & Bank



# Structure, Governance and Management

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

Dermot Turing (Founder)
Lumbani Mwafulirwa
Lilian Ndirangu
Bernie Hollywood
Lillian Owiti
Stella Muthuri (appointed 11th March, 2024)

Names of all other Charity Trustees during the period, if any (for example who resigned part way through the financial period): Anne Wacera Wambugu resigned on 11th March, 2024.

### 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 seven advisors (below) who met in person or virtually as a whole group four times in 2023 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 <a href="Scope">Scope</a>, <a href="OSCR">OSCR</a> and the <a href="Charity Commission">Charity Commission</a>.

In 2023 no trustees received any remuneration and no trustee expenses were paid.



# Structure, Governance and Management (2)

### **Public benefit**

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

## **Pay and Renumeration 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 Brian Ferguson Andrew Clark Nicola Turing John Turing

Key Management Personnel are listed on our website here: <a href="https://turingtrust.co.uk/about-us/meet-the-team/">https://turingtrust.co.uk/about-us/meet-the-team/</a>

**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

90H

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

Phone: 0131 564 0062 / 07554 121219

Email: info@turingtrust.co.uk Website: https://turingtrust.co.uk/

Twitter: TuringTrust Facebook: TuringTrust LinkedIn: Turing Trust



# Structure, Governance and Management (3)

### **Responsibilities of Trustees**

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

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

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

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

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

### Statement as to disclosure to auditors

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



# **Financial Report**

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

The Turing Trust has continued its strong performance in 2023 with a total income of £963,338 (2022 restated: £905,054) of which £831,607 (2022 restated: £810,241) was cash and £131,731 (2022 restated: £94,813) comprised donated goods, services and facilities. Total expenditure was £745,729 (2022 restated: £620,782) of which £614,732 (2022: £531,210) was cash, £68,501 (2022 restated: £26,448) was the nominal cost of donated goods distributed and £62,496 (2022: £63,124) was the value of donated facilities and services.

Total funds of £1,016,471 (2022: £798,862) have been carried forward to 2023. Figures in this review are taken from our full accounts approved on 13th May, 2024 and which include the auditors' report. If any further details are required, please refer to the full accounts which are published at the end of this annual report.

Our income from individual and corporate donations remains stable and we were delighted to be awarded a further £40,000 from Baillie Gifford which has supported our DigiLearn project and a further £4,800 cost of living donation. We have also received significant support from the Night Sky

Foundation and Upper Story for our Malawi projects whilst grants from the Mail Force Charity and Blackrock Gives (via the Tides Foundation) have enabled us to grow our activity within the UK. We continued to participate in 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.

Since the publication of the 2022 financial statements, the trustees have reviewed and revised the policy for the recognition of stock in the financial statements (see note 1q). The 2022 figures have been restated to be comparable to the figures included in the 2023 accounts under the revised policy. The impacts in the 2022 financial statements are summarised in note 20 in the financial statements. From 2023 only donated stock processed and ready for distribution is held at fair value, deemed to be the most economical replacement cost. Any donated goods sold to raise funds to support charitable activities are valued at net realisable value at time of sale. On this basis, donations of IT equipment have risen from an equivalent value of £31,689 in 2022 to £69,235 in 2023. The charity also continues to benefit from various donations of services and facilities in kind.

In 2023 the most notable change in our trading activities was the setting up of a trading company (Turing IT Ltd). The Turing Trust now outsources our trading activity to Turing IT Ltd and receives 100% of the net distributable profits as a donation in return. This transfer of trading activity is reflected in the decreased income (£206,738) from trading in 2023 (2022: £406,264).



# Financial Report (2)

Our expenditure has also risen substantially in 2023. Most notably our expenditure on charitable activities has risen by 52% from £415,593 to £633,631. This reflects one 40ft container shipped to Kenya and three 40ft containers shipped to Malawi. We continue to support the expansion of our team in Malawi with offices in Blantyre, Lilongwe and Mzuzu which will allow us to support schools across the whole of Malawi.

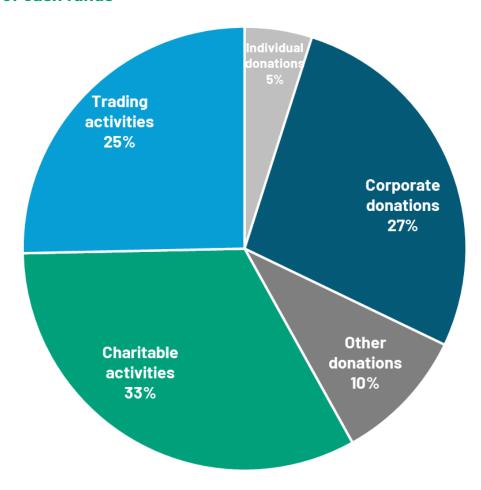
Staffing costs are our most significant item of expenditure, representing 39% of our overall costs. However, without this valuable resource and our brilliant volunteers, we

would be unable to deliver our day to day operations and projects to continue to maximise our impact in the UK, Malawi and gradually further afield.

The cost of selling donated goods decreased significantly in 2023 and principally reflects the costs incurred through our partnership with Vyta prior to the transfer of trading activity to Turing IT Ltd.

Our governance costs remain low at 2% of our total expenditure and principally reflect the cost of audit and outsourced accountancy support.

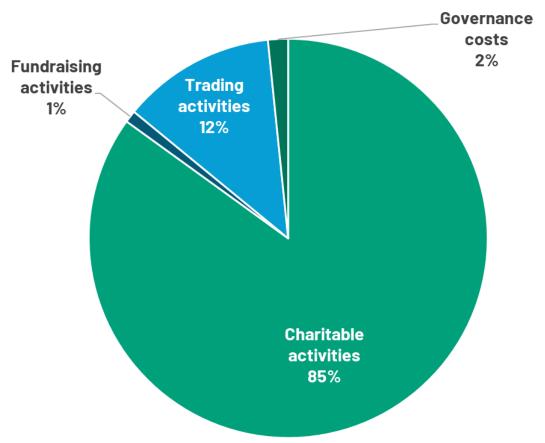
### Sources of cash funds





# Financial Report (3)

## **Expenditure**



Our cash funds (excluding the £44,408 liability remaining for the Energy Savings Trust loan at the end of 2023 and the loan of £164,000 from JD & NJ Turing for the purchase of our Pentland premises) have decreased from £663,802 to £535,721. However, The Turing Trust purchased our Pentland premises for £364,000 in July 2023, which means that the charity now has a permanent home for its operations.

The trustees of The Turing Trust have reviewed its reserves policy in 2023 and consider that one month of working capital 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 2023 were £60,183 which ensured that the policy was met.

The Turing Trust designated fund, the Schools' Future Fund supports 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 2023 there was £762,000 in the Schools' Future Fund.



# Financial Report (4)

The Turing Trust did not run a deficit in 2023 and at year end had receivables of £112,238 and liabilities of £222,134.

Our main partner in Malawi has also increased the income generated by operating as a social enterprise. Through our joint programme Computers for Enhanced Education generated 85,988,900MWK (approximately £60,754) in 2023 compared with 43,667,5740 MWK (approximately £35,443) in 2022. 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**

	2021(restated) £	2022 (restated) £	2023 £
Total incoming funds	462,985	810,241	963,338
Total donated goods, services and facilities	200,557	94,813	131,731
Total outgoing resources	398,590	620,782	745,729
Net income	264,952	284,272	217,609
Cash in Bank (at year end, excluding any loans)	426,729	663,802	535,721

# Risk Management

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



# **Financial Report (5)**

As of December 2023, the Board of Trustees had identified the most significant risks as:

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

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

Approved by the Trustees and signed on their behalf,

J D Turing (Chair)

13th May, 2024



# **Independent Auditors' Report**

# INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF

### THE TURING TRUST

### FOR THE YEAR ENDED 31 DECEMBER 2023

### **Opinion**

We have audited the financial statements of The Turing Trust ('the charity') for the year ended 31 December 2023, 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 2023 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)**

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)**

#### 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 <a href="https://www.frc.org.uk/">www.frc.org.uk/</a> auditorsresponsibilities.

This description forms part of our Report of the Auditors.



## **Independent Auditors' Report (4)**

#### 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

White Will.

Edinburgh

EH36AT

13th May, 2024

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 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022 RESTATED
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		237,941	104,217	342,158	208,391
Grants		0	0	0	16,800
Donated goods		69,235	0	69,235	31,689
Donated services		34,190	0	34,190	14,375
Donated facilities		28,306	0	28,306	48,749
Charitable activities					
Grants		0	264,563	264,563	166,943
Other income derived from charitable activities		2,769	0	2,769	9,540
Trading activities					
Sale of donated goods		178,070	0	178,070	396,824
Other trading activities		28,668	0	28,668	9,440
Investment income (interest on bank deposits)		15,379	0	15,379	2,303
Total income	4,5	594,558	368,780	963,338	905,054
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		6,714	543	7,257	12,346
Costs incurred in the sale of donated goods		92,736	0	92,736	182,038
Expenditure on charitable activities					, , , , , ,
Donated goods distributed		87,086	52,284	139,370	116,753
Payments relating directly to charitable activities		163,605	330,636	494,241	298,840
Obsolete stock recycled during the year written off		0	0	0	0
Governance costs		12,125	0	12,125	10,805
Total expenditure	7	362,266	383,463	745,729	620,782
Net income / (expenditure) and net movement in funds for the year		232,292	(14,683)	217,609	284,272
Reconciliation of funds	19				
Total funds brought forward		589,891	208,971	798,862	514,590
Transfers to / (from) funds		0	0	0	0
Total funds carried forward		822,183	194,288	1,016,471	798,862



## **Accounts: Balance Sheet as at 31 December 2023**

	Note	2023	2022 RESTATED
		£	£
Fixed assets (NBV)			
Tangible assets	11	371,708	6,845
Investments		0	0
Total fixed assets		371,708	6,845
Current assets			
Stock	14	10,530	9,796
Debtors	15	112,238	206,113
Cash in bank and in hand	13	744,129	716,946
Total current assets		866,897	932,855
Liabilities			
Creditors: falling due within one year	16	122,462	96,430
Total assets less current liabilities		1,116,143	843,270
Creditors: falling due after more than one year	16	99,672	44,408
Net assets		1,016,471	798,862
The funds of the charity	19		
General funds		60,183	59,485
Designated funds		762,000	530,406
Restricted funds		194,288	208,971
Total charity funds		1,016,471	798,862

Approved by the Trustees and signed on their behalf by:

JD Turing (Chair)

B Hollywood

Date: 13th May, 2024



## **Accounts: Statement of Cashflows as at 31 December 2023**

	2023	2022
	£	£
Cash provided by (used in) operating activities	224,200	238,120
Cash flows from investing activities		
Bank interest	15,379	2,303
Purchase of tangible fixed assets	(367,660)	(3,350)
Cash provided by / (used in) investing activities	(352,281)	(1,047)
Cash flows from financing activities		
Loan finance	164,000	0
Repayment of borrowing	(8,736)	8,736
Cash provided by (used in) financing activities	155,264	8,736
Increase (decrease) in cash and cash equivalents in the year	27,183	228,337
Cash and cash equivalents at the beginning of the year	716,946	488,609
Total cash and cash equivalents at the end of the year	744,129	716,946

# Reconciliation of net income / expenditure to net cashflow from operating activities as at 31 December 2023

	2023	2022 RESTATED
	£	£
Net income / expenditure (as per Statement of Financial Activities) Includes interest	217,609	284,272
Add back in depreciation charge	2,797	2,066
Add back investment income	(15,379)	(2,303)
Decrease (increase) in stock	(734)	(49,019)
Decrease (increase) in debtors	93,875	(184,789)
Increase (decrease) in creditors	(73,968)	78,299
Net cash provided by / (used in) operating activities	224,200	238,120

## Analysis of Changes in Net Debt as at 31 December 2023

	At start of year	Cashflows	Non cash changes	At end of year
Cash	716,946	27,183	0	744,129
Loans falling due within one year	(8,736)	(100,000)		(108,736)
Loans falling due after more than one year	(44,408)	(55,264)		(99,672)
Net cash	663,802	(128,081)	0	535,721



## Accounts: Statement of Financial Activities as at 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022 RESTATED	Total Funds 2021
		£	£	£	£
Income:					
Donations and legacies					
Individual and corporate donations		152,928	55,463	208,391	175,514
Unrestricted grants		16,800	0	16,800	5,000
Donated goods		31,689	0	31,689	128,908
Donated services		14,375	0	14,375	22,900
Donated facilities		48,749	0	48,749	48,749
Charitable activities					
Restricted grants		30,000	136,943	166,943	196,397
Other income derived from charitable activities		6,950	2,590	9,540	4,253
Trading activities					
Sale of donated goods		396,824	0	396,824	76,332
Other trading activities		9,440	0	9,440	4,759
Investment income (interest on bank deposits)	<i>,</i> -	2,303	107,000	2,303	730
Total income	4,5	710,058	194,996	905,054	663,542
Expenditure:					
Expenditure on raising funds					
Costs incurred in seeking donations		12,053	293	12,346	4,165
Costs incurred in the sale of donated goods		182,038	0	182,038	54,049
Expenditure on charitable activities					
Donated goods distributed		83,439	33,315	116,754	72,261
Payments relating directly to charitable activities		93,235	205,606	298,840	252,204
Obsolete stock recycled during the year		0	0	0	8,243
Governance costs		10,805	0	10,805	7,668
					<u> </u>
Total expenditure	7	381,569	239,213	620,782	398,590
Net income / (expenditure) and net movement in funds for the year		328,489	(44,218)	284,272	264,952
Reconciliation of funds	18				
Total funds brought forward		261,411	253,179	514,590	249,638
Transfers to / (from) funds		(10)	10	0	0
Total funds carried forward		589,891	208,971	798,862	514,590



### **Accounts: Notes to the Accounts**

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

#### 1. Accounting Policy

#### a. Basis of Preparation

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

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

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

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)**

#### ii. Donations

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

#### iii. Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. Gift Aid receivable, whether the donation is paid directly or via a fundraising platform, is recognised as income at the point at which the 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 processed and packed ready for international distribution or are distributed to UK recipients. Donated goods are typically distributed to beneficiaries at no cost and so fair value is deemed to be the replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner. Refurbished donated goods that are deemed suitable for sale to provide funds to cover operational costs are recognised at their sale value at the point of sale.

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

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.



## **Accounts: Notes to the Accounts (3)**

#### vii. Donations in kind - services

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

#### 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.

#### i. Governance costs

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

#### k. Debtors

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

#### I. Cash and cash equivalents

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

#### m. Creditors

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

#### n. Realised gains and losses

#### i. Fixed assets

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

### ii. Exchange rate gains / losses

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

#### o. Tangible fixed assets

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

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

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



## **Accounts: Notes to the Accounts (5)**

#### p. Intangible fixed assets

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

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

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

The charity made no redundancy payments during the reporting period.

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

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

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

#### 2. Related party transactions

The Charity Commission of England and Wales has given permission for James Turing to 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 2023 is £56,000 per annum. The value of the rent donated in 2023 (prior to the purchase of the property by The Turing Trust on 03/07/2023) was £28,306.



## Accounts: Notes to the Accounts (6)

The Turing Trust purchased Unit 7C, Pentland Industrial Estate, Loanhead EH20 9QH from JD and NJ Turing on 03/07/2023 for £364,000. The purchase was part-funded by an interest free loan of £164,000 from JD & NJ Turing, all of which remains outstanding at the year end.

Turing IT Ltd was set up by James Turing (a connected party to one of the trustees of The Turing Trust and sole director and member of the company) to undertake trading on behalf of The Turing Trust. The details of the relationship between The Turing Trust and Turing IT Ltd are covered by an outsourcing agreement whereby Turing IT undertakes all trading for The Turing Trust in return for the donation of distributable profits. In 2023, The Turing Trust loaned Turing IT £20,000. This loan with interest of £764 was repaid in full by year end. Turing IT paid The Turing Trust rent and service charge of £6,439 and donated £14,984. At year end, Turing IT further donations due from sales in 2023 were estimated to be £90,000.

The Turing Trust reimbursed JD & NJ Turing for the cost of buildings insurance (01/01/2023-17/07/2023 when the policy taken over by The Turing Trust) £1,454 (2022 full year: £2,817).

### **Trustee expenses**

No expenses were paid to Trustees in 2023 (two trustees were paid a total of £541 in expenses for attending trustee meetings in 2022). Trustees receive no renumeration or other benefits from the charity other than expenses.

### 3. Legal status of The Turing Trust

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

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



## **Accounts: Notes to the Accounts (7)**

### 4. Analysis of income

		Unrestricted funds	Restricted funds	Total funds	2022 RESTATED
	Analysis	£	£	£	£
Donations & Legacies	Individual donations	14,244	20,595	34,839	28,227
	Gift aid	1,216	4,061	5,277	4,335
	Corporate donations	144,885	77,211	222,096	110,832
	Other donations (including receipts from charitable trusts, charity accounts and prizes)	77,596	2,350	79,946	64,997
	Grants				
	Social Investment Scotland	0	0	0	0
	Lendlease Europe Limited	0	0	0	1,800
	The 4814 Trust	0	0	0	15,000
		0	0	0	16,800
	Donated goods				
	For distribution or sale to raise funds to support our charitable activities	69,235	0	69,235	31,689
	Donated services				
	Boss Digital staff support for our website and communications	5,000	0	5,000	5,000
	Sopro support with marketing	15,000	0	15,000	9,375
	Turing IT Ltd - Services of CEO	14,190	0	14,190	0
	Donated facilities				
	Use of premises at Pentland for nominal rent of £1 per annum	28,306	0	28,306	48,749
_	Total donated goods, services and facilities	131,731	0	131,731	94,813
Total		369,672	104,217	473,889	320,004

Total income from donations in the previous year (restated) was £320,004 of which £264,541 was unrestricted and £55,463 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  $\pm 0$ .



## **Accounts: Notes to the Accounts (8)**

## 4. Analysis of income (2)

		Unrestricted funds	Restricted funds	Total funds 2023	2022 RESTATED
	Analysis	£	£	£	£
Charitable activities	Grants				
	UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	0	0	0	230
	Nightsky Foundation	0	40,000	40,000	0
	Baillie Gifford International Sponsorship Committee	0	0	0	30,000
	Foundation Scotland/Baillie Gifford UK Training Programme	0	0	0	5,000
	Kickstart scheme (administered by Scottish Borders Council)	0	26,232	26,232	26,232
	Long Term Unemployed Programme (administered by Midlothian Council)	0	9,992	9,992	14,762
	Entain Foundation	0	0	0	85,000
	Blackrock via Tides Foundation	0	7,986	7,986	0
	Mailforce	0	204,681	204,681	0
	Other grants <£10,000	0	1,904	1,904	5,719
		0	264,563	264,563	166,943
	Sale of goods at cost to other charities for distribution to beneficiaries	1,440	0	1,440	2,810
	Reimbursement of costs associated with collection of IT equipment and delivery of IT equipment to other charitable organisations	1,329	0	1,329	6,730
		2,769	0	2,769	9,540
<b>T</b>		0.500	00/ 505	000 000	480 / 25
Total		2,769	264,563	267,332	176,483

Total income from charitable activities in the previous year was £176,483 of which £36,950 was unrestricted and £139,533 was restricted.



## **Accounts: Notes to the Accounts (9)**

### 4. Analysis of income (3)

		Unrestricted funds	Restricted funds	Total funds 2022	2021
	Analysis	£	£	£	£
Other trading activities	Sales of refurbished computers	178,070	0	178,070	399,883
	Licenses / royalties for use of Turing Trust branding	2,874	0	2,874	2,024
	Rent of premises & associated costs	6,439	0	6,439	0
	Other fees including IT collection and data removal and audit reports	19,355	0	19,355	4,357
Total		206,738	0	206,738	406,264
Income from investments	Interest income	15,379	0	15,379	2,303
Total		15,379	0	15,379	2,303
TOTAL INCOME		594,558	368,780	963,338	905,054

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.

## 5. Analysis of receipts of government grants

	Description	2023	2022
Restricted grants			£
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.	0	230
Kickstart scheme (administered by Scottish Borders Council)	Support for salary costs and costs of providing support for participants to develop work skills and experience.	0	26,232
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.	9,992	14,762
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.	1,904	3,719



## **Accounts: Notes to the Accounts (10)**

#### 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 2023, 258 volunteers supported The Turing Trust with over 9,000 hours of work.

### 7. Analysis of expenditure (1)

### Analysis of expenditure on fundraising activities

	Unrestricted funds	Restricted funds	Total funds	2022
Analysis	£	£	£	£
Staff costs (note 10)	3,180	0	3,180	6,597
Overheads	782	0	782	2,371
Cost of donations (platform fees)	2,752	543	3,295	3,378
Sub Total	6,714	543	7,257	12,346

Total expenditure on fundraising activities in the previous year was £12,346 of which £12,053 was unrestricted and £293 was restricted.

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

	Unrestricted funds	Restricted funds	Total funds 2023	2022 Restated
Analysis	£	£	£	£
Staff costs (note 10)	5,301	0	5,301	29,543
Overheads	1,238	0	1,238	10,613
Cost of sales	86,197	0	86,197	141,882
Sub Total	92,736	0	92,736	182,038

Total expenditure on trading activities in the previous year (restated) was £182,038 all of which was unrestricted.



## **Accounts: Notes to the Accounts (11)**

## 7. Analysis of expenditure (2)

## Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds 2023	2022 RESTATED
Analysis	£	£	£	£
Staff & volunteer costs in UK (note 10)	97,459	184,299	281,758	169,174
Project costs	3,372	145,997	149,369	69,042
Overheads in UK	62,755	360	63,115	60,624
Cost of computers distributed	87,086	52,284	139,370	116,753
Cost of obsolete donations recycled	0	0	0	0
	250,672	382,940	633,612	415,592
Governance costs				
Audit of accounts	7,334	0	7,334	5,480
Trustee expenses	0	0	0	541
Professional and legal costs	4,791	0	4,791	4,784
	12,125	0	12,125	10,805
Total	262,797	382,940	645,737	426,398
Total expenditure	362,266	383,463	745,729	620,782

Total expenditure on charitable activities in the previous year was £397,625 of which £128,704 was unrestricted and £268,921 was restricted.



## **Accounts: Notes to the Accounts (12)**

### 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**

	2023 £	2022 £
Marketing – printed materials / promotional goods	897	833
Website	319	426
Rent and rates	5,521	5,580
Gas and electric	7,644	4,900
Internet / phone	575	479
Travel and Entertainment	569	215
Office costs	6,215	4,781
Insurance	4,184	4,128
Repairs and renewals	616	3,799
Bank charges	3	79
Foreign exchange transactions	246	21
Exchange rate (gain) / loss	2,043	(7,844)
Bad debts	200	397
Depreciation	2,797	2,065
Donated services (branding, website)	5,000	5,000
Donated facilities	28,306	48,749
Total	65,135	73,608



## **Accounts: Notes to the Accounts (13)**

#### Allocation of overheads

	2023		20	)22
Activity	% Staff Time	£	% Staff Time	£
Charitable	96.9	63,115	82.4	55,273
Charitable (project related)				4,901
Fundraising	1.2	782	3.2	2,371
Trading	1.9	1,238	14.4	10,613
Total overheads cost		65,135		73,608

### 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.

	2023		20	22
Transferwise (Wise)	\$	£	\$	£
Balance at start of year	38,501	31,980	51,338	37,298
Additions	64,234	54,016	36,604	28,899
Payments	(94,466)	(77,929)	(49,378)	(42,008)
Fees	(95)	(76)	(63)	(53)
Exchange rate gain / loss	0	(1,580)	0	7,844
Balance at end of year	8,173	6,411	38,501	31,980

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

#### **Staff costs**

	2023	2022
	£	£
Salaries and wages	248,928	186,472
Seconded staff costs	14,190	
Social security costs	17,412	11,497
Pension costs (employer contributions)	9,299	6,954
Volunteer costs	410	391
Total staff costs	290,239	205,314

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



## **Accounts: Notes to the Accounts (14)**

## Key management personnel costs (excluding trustee costs)

	2023	2022
	£	£
Total amount paid to key management personnel including pension	35,812	60,392

#### **Staff numbers**

	2023	2022
	Number	Number
Average head count in the year (FTE)	8.2	6.3
Full-time staff	4	5
Part-time staff	`1	10
FTE at the start of the financial year	6.5	6.25
FTE at the end of the financial year	8.2	6.5

The average number of staff on a head count basis was 10 (2022: 8).

### **Trustee expenses**

No trustees were reimbursed expenses for attending trustees meeting during the year (2022: Two trustees were reimbursed a total of £541). Trustees receive no renumeration or other benefits from the charity other than expenses.



## **Accounts: Notes to the Accounts (15)**

## 11. Tangible fixed assets

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	IT equipmen t	Total
	£	£	£	£	£	£
At the beginning of the year	0	0	0	10,327	0	10,327
Additions	364,000	0	0	3,660	0	367,660
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	364,000	0	0	13,987	0	377,987
Depreciation and impairment	ts					
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	3,482	0	3,482
Disposals	0	0	0	0	0	0
Depreciation	0	0	0	2,797	0	2,797
Impairment	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
At end of the year	0	0	0	6,279	0	6,279
Net book value						
Net book value at beginning of the year	0	0	0	6,845	0	6,845
Net book value at end of the year	364,000	0	0	7,708	0	371,708

During the year Turing Trust purchased the Pentland warehouse for £364,000.



## **Accounts: Notes to the Accounts (16)**

#### 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.

### 13. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand (GBP)	89,744	293,444
Cash at bank and in hand (USD)	6,411	31,980
Notice deposits (less than 3 months)	647,974	391,552
Total cash and cash equivalents	744,129	716,946

Cash held in 2023 included £44,408 (2022: £53,144) 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)

	2023	2022
	£	£
Coinbase holdings	387	89



## **Accounts: Notes to the Accounts (17)**

#### 14. Stock

	2023	2022 RESTATED
	Donated goods	Donated goods
	£	£
Opening	9,796	70,371
Adjustment: re stock recognition policy*		65,816
Added in period	69,235	31,689
Expensed in period	(68,501)	(26,448)
Closing	10,530	9,796

<sup>\*</sup> From 2023 only donated stock processed and packed ready for distribution is held at fair value, deemed to be the most economical replacement cost. Any donated goods sold to raise funds to support charitable activities are valued at net realisable value at time of sale. The restatement of the 2022 stock in line with the new policy has resulted in a reduction in prior year opening stock value by £65,816.

### 15. Debtors and prepayments

	2023	2022
	£	£
Trade debtors	5,609	202,783
Prepayments and accrued income	100,190	3,330
Other debtors	6,439	0
Total	112,238	206,113

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

### 16. Creditors and accruals

	2023	2022
	£	£
Trade creditors	61	65,078
VAT	619	12,898
Accruals and deferred income	13,046	9,718
Other creditors	208,408	53,144
Total	222,134	140,838



## **Accounts: Notes to the Accounts (18)**

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 £44,408, £8,736 is due to be repaid in 2024.

Repayments of the Energy Savings Trust loan:

	2023	2022
	£	£
Due < 1 year	8,736	8,736
Due 2-5 years	34,944	34,944
Due after 5 years	728	9,464
Total	44,408	53,144

Repayments of the loan from JD & NJ Turing:

	2023	2022
	£	£
Due < 1 year	100,000	0
Due 2-5 years	64,000	0
Due after 5 years	0	0
Total	164,000	0

This loan is secured by standard security over the property.

#### 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			
	2023	2022		
	£	£		
Long term Unemployment Programme	3,250	4,376		
Baillie Gifford International Sponsorship Committee	40,000	0		
Job Creation Scheme >25's	0	1,807		
Total	6,243	6,183		

The Long Term Unemployment Programme is on track and we do not anticipate any issues relating to the timing or settlement of this grant.

Baillie Gifford confirmed an award in December 2023 for £80,000 over two years for a programme of activity commencing in May 2024 when the first £40,000 is available for drawdown and the 2nd tranche will be granted in May 2025 subject to satisfactory performance and reporting.

### 18. Funds held by the charity

The charity does not hold any endowment funds.



## **Accounts: Notes to the Accounts (19)**

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

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted			£	£	£	£	£
Malawi Project							
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	42,764	39,432	40,176	0	42,020
Malawi project (Baillie Gifford 2023-2024)	R	To fund the provision of digital skills and equipment to 7,000 Malawian students	0	40,000	29,406	0	10,594
Malawi Nightsky Foundation Project	R	The project will provide 400 computers to 20 Malawian schools to benefit 7,000 students. We will provide training to 40 teachers in digital pedagogy, a digital e-library and long-term maintenance plans.	0	40,000	40,000	0	0
IT for Schools (Malawi)	R	To support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	81,207	2,350	83,557	0	0
Kenya Project							
IT for Schools (Kenya)	R	Three year project to install 700 computers across 35 schools and community centres in Kenya, along with training for 70 teachers in digital pedagogy and networking to benefit 12,000 Kenyan students.	85,000	0	48,131	0	36,869
Bridge the Digital Divide in UK							
Bridge Digital Divide in the UK (includes Mailforce grant of £204,681 and Big Give Green Match Fund of £22,435)	R	Support the distribution of computers to disadvantaged schools and students in the UK.	0	227,116	127,297	0	99,819
Training Programmes							
Blackrock via Tides Foundation	R	IT Skills for Employability	0	7,986	3,000	0	4,986



## Accounts: Notes to the Accounts (20)

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

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
Restricted (continued)			£	£	£	£	£
Employability Programmes							
Long Term Unemployed Programme (LTUP)	R	The LTUP funded by Midlothian Council have provided funding for salary and training costs for one employee working 30 hours per week for 6 months	0	9,992	9,992	0	0
Job Creation Scheme (JCS) > 25's	R	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.	0	1,904	1,904	0	0
Restricted subtotal	R		208,971	368,780	383,463	0	194,288
Unrestricted							
General Funds	U		59,485	594,558	362,266	(231,594)	60,183
Designated Funds - Schools Future Fund	U	Fund to support long-term responsibilities for schools such which 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 at that time are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. This also includes funds for future planned projects that are set to commence with sufficient funding.	530,406	0	0	231,594	762,000
Unrestricted subtotal			589,891	594,558	362,266	0	822,183
Total Funds			798,862	963,338	745,729	0	1,016,471



## **Accounts: Notes to the Accounts (21)**

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

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward RESTATED
Restricted			£	£	£	£	£
Malawi Project							
UK Aid Direct via FCDO (Foreign, Commonwealth and Development Office)	R	Small Charities Challenge Fund Grant. To support a project supporting Malawian girls with IT skills.	0	230	230	0	0
Malawi project (Big Give)	R	To support our projects in Malawi by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	33,288	54,754	45,278	0	42,764
Malawi project (Koji)	R	To provide 120 computers to 6 Malawian schools, teacher training and long term maintenance	10,394	0	10,394	0	0
Malawi project (Baillie Gifford International Sponsorship Committee)	R	Project DigiLearn to provide 460 computers to 26 Malawian schools to benefit 9,000 students and support teacher training	11,273	30,000	41,273	0	0
Malawi project (including all restricted funds <£10,000)	R	To cover costs of our projects in Malawi including general support wherever required and setting up of computer labs.	9,000	0	9,000	0	0
IT for Schools (Malawi)	R	To support our latest UK-Malawi project by providing funds to support activities necessary to the success of these projects but not funded by other restricted grants.	160,000	0	78,793	0	81,207
Kenya Project							
IT for Schools (Kenya)	R	Three year project to install 700 computers across 35 schools and community centres in Kenya, along with training for 70 teachers in digital pedagogy and networking to benefit 12,000 Kenyan students.	0	85,000	0	0	85,000
Bridge the Digital Divide in UK							
Bridge Digital Divide in the UK (including all restricted funds for the distribution of computers to schools and disadvantaged students in the UK)	R	Support the distribution of computers to disadvantaged schools and students in the UK	1,156	5,300	6,456	0	0
Training Programmes							
Baillie Gifford Multi Year Award	R	To contribute towards salary costs for one staff member to develop and implement a training programme.	2,406	5,000	7,406	0	0
Wesleyan Foundation	R	Staff costs to develop and deliver training programme	10,000	0	10,000	0	0
Blackrock via Tides Foundation	R	IT for Employability (UK)	11,960	0	11,960	0	0



## **Accounts: Notes to the Accounts (22)**

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

Fund names	Type of Fund*	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward RESTATED
Restricted (continued)			£	£	£	£	£
Employability Programmes							
Kickstart Scheme	R	The Kickstart Scheme provides funding for salary and training costs to employers to create jobs for 16 to 24 year olds on Universal Credit	3,702	26,232	29,934	0	0
Long Term Unemployed Programme (LTUP)	R	The LTUP funded by Midlothian Council have provided funding for salary and training costs for two employees working 30 hours per week for 6 months	0	14,761	14,761	0	0
Job Creation Scheme (JCS) > 25's	R	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.	0	3,729	3,729	10	0
Restricted subtotal	R		253,179	194,996	239,214	10	208,971
Unrestricted							
General Funds	U		261,411	710,058	381,568	(530,416)	59,485
Designated Funds - Schools Future Fund	U	Fund to support long-term responsibilities for schools such which 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 at that time are installed in classrooms and that we can ensure the continuity of maintenance and IT end-of-life recycling services to our beneficiary schools. This also includes funds for future planned projects that are set to commence with sufficient funding.	0	0	0	530,406	530,406
Unrestricted subtotal	U		261,411	710,058	381,568	(10)	589,891
Total Funds			514,590	905,054	620,782	0	798,862



## **Accounts: Notes to the Accounts (23)**

## 20. Transfers between funds (Current year 2023)

		Reason for Transfer	Amount £
Current year	No transfers for current year		0
Previous year	From unrestricted to restricted funds	To cover a small deficit incurred on the JCS project	10

## Transfers between funds (Previous year 2022)

		Reason for Transfer	Amount £
Current year	From unrestricted to restricted funds	To cover a small deficit incurred on the JCS project	10
Previous year	From restricted to unrestricted funds	To accommodate an internal transfer from GBP to MWK as unrestricted funds that are generated in Malawi were spent directly in MWK. This is done as the most efficient means to meet our expenditure whilst minimising foreign exchange fees. In 2023 this sum was spent in Malawi in MWK for restricted funds of 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
Previous year	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



## Accounts: Notes to the Accounts (24)

## 21. Analysis of net assets between funds

Fund balances at 31 December 2023	Unrestricted Funds	Restricted Funds	TOTAL
Represented by	£	£	£
Fixed assets	371,708	0	371,708
Net current assets	550,147	194,288	744,435
Long term liabilities	(99,672)	0	(99,672)
Total charity funds	822,183	194,288	1,016,471

Fund balances at 31 December 2022 (RESTATED)	Unrestricted Funds	Restricted Funds	TOTAL RESTATED
Represented by	£	£	£
Fixed assets	6,845	0	6,845
Net current assets	627,454	208,971	836,425
Long term liabilities	(44,408)	0	(44,408)
Total charity funds	589,891	208,971	798,862



## **Accounts: Notes to the Accounts (25)**

## 22. Prior Year Adjustment

Since the publication of the 2022 financial statements, the trustees have reviewed and revised the policy for the recognition of stock in the financial statements (see note 1q). The 2022 figures have been restated to be comparable to figures included in the 2023 accounts under the revised policy. The impacts in the 2022 financial statements are noted below:

	Original	Restated	Change
	£	£	£
Income & Expenditure Account			
Income			
Donations & legacies: Donated goods	131,650	31,689	(99,961)
TOTAL Income	1,005,015	905,054	(99,961)
Expenditure			
Costs incurred in the sale of donated goods	201,178	182,038	19,140
Donated goods distributed	75,310	116,753	(41,443)
Obsolete stock that was recycled during the year written off	12,670	0	12,670
TOTAL Expenditure	611,149	620,782	9,633
Net income/(expenditure) and net movement in funds for the year	393,866	284,272	(109,594)
Total funds carried forward	908,456	798,862	(109,594)
Balance Sheet			
Stock	119,390	9,796	(109,594)
Funds - Designated funds	640,000	530,406	(109,594)
TOTAL charity funds	908,456	798,862	(109,594)



## **Accounts: Notes to the Accounts (26)**

### 22. Prior Year Adjustment (continued)

Since the publication of the 2022 financial statements, the trustees have reviewed and revised the policy for the recognition of stock in the financial statements (see note 1q). The 2022 figures have been restated to be comparable to figures included in the 2023 accounts under the revised policy. The impacts in the 2022 financial statements are noted below:

Changes between original and restated figures for 2022 (continued)					
	Original	Restated		Change	
	£		£		£
Statement of cashflows					
Reconciliation of net income / expenditure to net cash flow from operating activities					
Net income / expenditure (as per Statement of Financial Activites) Includes interest	393,866		284,272		(109,594)
Decrease (increase in stock)	(49,019)	·	60,575		109,594

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

There are no events to report.

