

# Annual Report 2022



## Part 1 – Overview, Inputs and Process



### Overview

#### Our Objectives for 2021 - 2022

I am please to report we met all of the objectives we set for the year

- Continued our Support West Lothian Digital Exclusion Programmes
  - With a stand at each of their Winter Ready Events helping people with any technology issues and supply of high quality refurbished laptops.
- Reaching the landmark of 6000 computers donated to Turing Trust
  - We are now well on the way to reaching 7500
  - PC's are now supplied with HD with Turing Trust image
  - Data for their CRM system and Asset Tagging also added
- Allow website to be updated easily by own team member
  - This process has started along with making the site mobile friendly
  - The next phase is to allow social medial feeds to be seen from home page
- Get back to working with Yorkshire Aid with computers for Romanian schools.
  - We travelled to Ukraine with Yorkshire Aid with 1000 laptops
  - Their focus has switched from Romania to Ukraine for the short /medium term
- Continue key process improvements – reduce cost, time, and waste.
  - New Benching system created
  - Removal of all redundant furniture
  - Pre imaging of drives
- Kenny Davidson now has a full-time job with our technology partner Techbuyer in Harrogate
  - Kenny had worked with the on a DDS server project several years ago and they knew he was very capable their only concern was whether he would manage the relocation to Harrogate – My wife and I directly support him for the first year and I so please to say he has passed all his probations with top marks and is very very happy living and working in Harrogate.

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- Improve recycling processes to separate waste streams.
  
- An article about our work featured in a local trade paper and resulted in no less than 7 retired people getting in contact looking to volunteer. A couple dropped out mainly because working in the cold was not for them (completely understandable) The team now consists of
  - Jim Soutar
  - Stefan Duffy
  - Dave Scott
  - Ralph
  - Dave Jardine
  - Howie Stansfield
  - Alan Dryden

After years of hard work and loyal service, office computers eventually become victims of a corporation's rolling upgrade policy. When their day comes and they're judged to be no longer shiny and new enough, these PCs are unplugged and, with no work left to do, they can find themselves skipped and tipped.

But with a skilled hand, a hard disk re-image and a few focused hardware upgrades, such computers can still make a very valuable contribution – at least if they're lucky enough to be rescued by Reusing IT.

Based in an unassuming industrial estate on the outskirts of East Calder, West Lothian we aim to collect 400 PCs, monitors and laptops each month. We collect them nationally, bringing the machines back to our base where they're refurbished by a dedicated team of volunteers. With new life breathed into their silicon veins, they're carefully packaged and shipped to schools in Africa and Ukraine, to other UK charities and digitally excluded people throughout the UK being further supported.

'Nobody wants to see computers go to landfill. Businesses don't, schools don't, and nor do private individuals. We collect used computers, refurbish them and upgrade them', explains 'We then send the computers to schools in Africa via our partner The Turing Trust and our own projects in Kenya. Ukraine projects is in partnership with Yorkshire Aid and directly into Schools for Internally Displaced School Children'

Of the 200 machines we process each month some are, for example, some are being refurbished by prisoners from Barlinnie. Though internet access rules mean they can only clean and test hardware but not re-install Windows, the prisoners learn valuable skills through their work.

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In the charity's HQ, we provide back-to-work placements, again focusing on helping people build skills, confidence and a CV. We further provide school work-experience placements for students with different needs, as well as working with businesses whose

The charity's donation process starts with Reusing IT contacting UK schools and businesses and asking for retiring computers.

'We spend a lot of time emailing and telephoning,' the bigger the organisation, the harder it is. IT departments say it's the finance department that's in charge of disposal. Finance will say it's the Chief Executive. So, the bigger the company, the harder it is to determine who is responsible. You need to find the right person – somebody with some oomph to overcome barriers.'

'We also need to appeal to hearts and minds,' the 'Big recyclers can go into schools and say "we can take your computers away and give you some money". We can't do that.'

Even after deciding in principle to give away hardware, the process is fraught with practicalities. For one, organisations need to be very mindful of the data stored on the hardware. Should customer data be leaked in this way, GDPR sets out the potential fines.

'Data security is our number one priority,' 'We use specialist software to wipe hard disks – we use KillDisk and WipeDrive.'

'For firms that want it, we provide certificates to confirm that we've wiped the hard drives,' 'Some firms may even choose to remove the storage before donating the computers.'

'I'd always ask donors to visit us here, 'To allay any fears they may have.'

The ideal computer for donation is no more than six or seven years old. The hope is that such a machine should last for around another five years in the field. This stipulation sees the charity carefully assess its stock before picking machines for reconditioning. Those pieces of hardware that don't make the grade or are too niche – like Apple kit – are either sold on or sent for recycling.

Digging more into the ideal specification, a computer must be able to run Windows 10. Windows 10 will reach its end of life in 2025 and Windows 11 has a much more demanding set of specifications – specifically, the presence of a Trusted Platform Module 2.0 chip on the motherboard and a fairly recent processor. If these are not present, the OS won't install.

'It's a challenge for us,' 'We're talking to our NGOs about it now. Installing Linux isn't the answer – in Africa they want Windows. And we're talking to Microsoft too.'

'We've got through Windows XP, Windows 7 and Windows 10... ' 'Each time there's been a challenge but we've got through it.'

#### Dead batteries and end of life decisions

Potential worries about future operating system compatibility aren't, however, the charity's biggest frustration. Rather, batteries are – specifically lithium-ion batteries. Many of the donated laptops have damaged, dead or bulging batteries. Indeed, these battery problems may have prompted the laptop's donation.

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For the charity, this causes a specific set of problems and frustrations. Firstly, despite the broken batteries, the laptops are often otherwise perfectly functional. Next, correctly disposing of the broken battery carries a cost the charity must pay. Finally, finding replacement power-packs is very hard. Batteries are generally designed for a limited number of laptop models only.

Finally, of course, the donated machines do eventually come to the end of their second life in Africa. When this happens, the machines can be returned to the country's NGO which can ensure that the hardware is correctly recycled. However, the computers are so cherished by the schools that their life will be extended as long as possible.

## Inputs

### Computers

Our other main donors this year were. Aberdeen University, NHS Lothian, St Andrews University and we received regular small donations from St Georges School, Network ROI and Sort my PC

### Collections

Using our Mercedes Sprinter van. We have extended the time slots available for collections to include each week day, We are still providing this as a free service where we perceive there is good reuse potential for the equipment being collected. Where there is little or no reuse potential and that most of the material is only worth recycling we are now asking for a small donation to be made to the charity to cover transportation costs.

### People

Jim Soutar now leads the weekly team

Monday – Dave Scott, Ralph and Stef  
Tuesday – Dave Jardine, Howie  
Wednesday – Ralph and Stef  
Thursday – Dave Jardine, Howie, Alan, Stef  
Friday – Alan

We now open from 8am until 2.30 pm for volunteers and I work on to 5.30pm each day.

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## Processing

### Data destruction

Every computer and hard-drive we received this year passed through our Data Destruction process. We now bar code scan everything and using batch control totals assigned to the total number of devices with data received per uplift we have a fully traceable and auditable system. Wipe Drive as sponsored by Techbuyer in Harrogate

We continue to INFO SEC 5 – UK MOD level of erasure as our standard. Our donors receive individual data destruction certificates for every machine and hard drive collected. Any drive that does not successfully pass (as written on the data destruction report) is removed from its computer physically marked with a sticky red dot and then taken to another area for physical destruction.

### Uplift Tracker

Everything received and processed is managed by our tracking system which was developed by Trustee John Reid.

## Physical Storage

We now have 5Tno 20 FT Containers rented Top Store in the industrial estate. We have also taken an area on the 1<sup>st</sup> floor of Storage Vault in Paisley. We are managing to keep things moving around but longer term we need to find improved storage solutions

## Software

MS Refurbisher



Every machine that we donated this year (other than those given to the Turing Trust) was supplied with a new Windows 10 Licence and where requested MS Office 2013. Despite the extra cost it provides an extra level of quality assurance. It also demonstrates that the charity is committed to providing the very best computers possible.

We are now into our 7<sup>th</sup> year of being a Microsoft Authorised Refurbisher. Trustee John Reid continues to manage the qualification process and purchasing of MS software.

All machines lower spec had open source OS such as Xunbuntu and Libre Office installed.

## PAT Testing

The processing stage before cleaning and packing is PAT Testing. All members of the team are now able to perform this function. It is an important 'Health & Safety' stage in our process.

In order to keep people safe we must comply with the Electricity at Work Regulations 1989.

We perform a two stage process

**Inspection** – Before equipment is tested for electrical safety it is inspected for damage, missing parts, added parts, equipment information (power, appliance classification, voltage, ingress

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protection rating, suitability of use, statutory symbols), damage to the plugtop & flex, suitability of the fuse, British Standard numbers etc.

**Testing** – Once equipment has passed a Formal Visual Inspection we then test it for electrical safety. This normally involves putting the equipment through a series of electrical tests using known currents and voltages, and taking test results. These results are compared to known values to determine whether specific safety features built into the equipment will perform if there is a fault situation.

Devices which pass are labelled with pass and date of next inspection.

Devices which fail are inspected and the failing component (usually the power supply or fuse) is replaced. Only devices which pass both visual and PAT testing are passed for cleaning and packing.

### **Cleaning / Packing**

It must look as good as new is our mantra.

We want everyone receiving a computer from the charity to feel that it is NEW. This process is as important as any technical stage. We are now spending money on specialist cleaning materials to get best results possible. Every machine is cleaned both internally and externally. We are now bagging every computer to keep it clean prior to shipping





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Below is a tool box talk we give to volunteers and recipients of computers about the importance of cleaning, keeping them clean and how to do it.

## ***Importance of Cleaning a Computer***

A dirty computer can have a tangible impact its performance. Here are just some of the things that could happen.

- Over time, dust can build up inside your computer tower and clog the fan that keeps your computer from overheating.
- Frequent overheating ultimately slows down your computer, which can lead to a loss of productivity.
- It can also shorten the lifespan of your device and cause you to spend extra money on early replacement or repair services.
- Dust and debris can build up around the keys or moving components and cause them to malfunction.
- Your computer can harbor germs and bacteria that could make you sick.

### **How to Clean a Computer**

Now that the importance of cleaning computers is clear, we'll move onto the actual steps involved in this process.

#### **Shut Down and Turn Off Everything**

During the computer cleaning process, you need to be able to get into all the nooks and crannies of your device and use cleaning products that may not mix well with a powered-up device. So shut it down, unplug it, and remove any extra hardware devices before getting started.

#### **Gather Your Supplies**

What materials do you need to clean a computer? In many cases you can simply learn how to clean a computer with household products you already have lying around. Here's a quick list:

- Microfiber cloths
- Water
- Compressed air
- Isopropyl alcohol or glass cleaner
- Computer screen cleaning wipes
- Q-tips
- Screwdriver

#### **How to Clean a Computer Monitor**

Your monitor is likely to accumulate some smudges and dust over time. But learning how to clean a computer monitor is pretty simple. Use a soft cloth, preferably microfiber, to wipe down the surface. Wondering how to clean a computer screen with water or isopropyl alcohol? Just add a small amount to your cloth and go over the screen to remove sticky or stubborn spots. Do not wet the cloth completely — there should never be any liquid dripping from the cloth onto your computer. You can also use Windex on a computer screen — just spray it on the cloth instead of directly on the monitor so the spray doesn't get lodged in between other components.

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Finally, there are computer screen cleaner wipes you can use to make this process easy. You can also use these in between cleanings to remove spots or smudges as they pop up.

### **How to Clean a Keyboard**

Keyboards have more little spaces for crumbs and dust to get stuck. So this project requires a bit more time.

Start by using a can of compressed air to remove any visible crumbs or dust from in between the keys. Then take another microfiber cloth and dampen it with isopropyl alcohol. Go over the keys to remove surface buildup. From there, take a q-tip and rub it in between the keys so the alcohol is able to disinfect every surface.

### **How to Clean a Laptop Screen and Keyboard**

Learning how to clean a laptop screen and keyboard is pretty similar to learning desktop cleaning. Use computer screen cleaning wipes or a cloth with water or alcohol to clean the screen, then run your cloth over the keyboard and use q-tips and compressed air to get in between the keys.

There is one major difference when cleaning a laptop screen vs. cleaning a desktop screen. Avoid using Windex or glass cleaner on LCD screens. It's only meant for use on glass screens. If you don't have a dedicated screen cleaning spray or wipe, stick to water or isopropyl alcohol.

Once you've cleaned the screen and keys, you can also go over the outer casing of your laptop with a soft cloth. Use water or rubbing alcohol if there are any tough spots. Just be careful around the battery or remove it before cleaning, if possible.

### **How to Clean a Laptop Inside**

The exact process for learning how to clean a laptop inside may vary depending on the model. But the idea is the same: you want to remove any parts that come off and use compressed air to get dust and grime out of the machine. Start by shutting down the device, unplugging it, and removing the battery if there is one. Then you can unscrew the bottom panel with a screwdriver to access the fan and other components. Avoid using cleaners in this area and just stick to compressed air in spots where there's visible dust buildup.

### **How to Clean a Computer Tower**

For desktop computers, cleaning the tower requires a pretty similar concept. Remove the side panel or any casing over the tower so you can access the fan and other internal components. Then use short bursts of compressed air to remove dust. It's a good idea to do this process over a drop cloth or in an area where you don't mind if it gets a bit dusty, since all that material will blow out of the computer and into your room.

### **How to Clean a Computer Mouse**

If you use a separate mouse with your computer, you first need to determine what type it is so you can choose the right cleaning method. An optical mouse is one that uses a light on the bottom to sense movement. For this type, unplug it and remove the battery if there is one. Then run over the surface with a soft cloth. Then go over the sensor and other components of the mouse with a q-tip that has been lightly dipped in isopropyl alcohol. Use a toothpick for any stubborn parts. Remove the cover with a screwdriver and do the same throughout the inside.

For a trackball mouse, the process is fairly similar. Except you'll need to gradually spin the trackball as you go over it with a q-tip or cotton swab dipped in isopropyl alcohol so you can clean the entire surface.

**How to Keep Your Computer Clean of Dust**

Once your computer is sparkling clean, do keep your computer clean of dust by storing computer screen cleaning spray, wipes or soft cloths near your workspace so you can wipe up spills or smudges as they happen. Keeping a generally clean office can also help; there should be less dust to clean out of your computer if there's not a ton of it floating in the air. Additionally, try to avoid eating or drinking over your computer, since those small crumbs and spills can add up to big messes over time. For best results, do a full cleaning of your computer or laptop a couple times per year. This, along with avoiding messes and keeping some basic cleaning supplies at your desk should help you get the most out of your device for years to come.

## Output

### Outputs (what come out at the other end and who benefited)

Computers donations for the year totalled to 2,686. It brings the total number of computers donated since 1998 to 42,435

Organisation	Number of desktops / laptops
Turing Trust	1450 Desktops
Refugee Action Now	80 Laptops
Jordan Hill School	10 Desktops
Glasgow High	70 Desktops
West Lothian Access 2 Employment	25 Laptops
SPARK	3 Laptops
Inspire Alba	25 Laptops
Leeds Homeless	10 Desktops, 5 Laptops
Yorkshire Aid	1000 Laptops
Whitburn CDT	4 Desktops, 4 Laptops

### The Turing Trust

#### 1,450 Desktop Computers

Continued support for their project to get computers into every secondary school in Malawi.

<https://turingtrust.co.uk/about-us/our-partners>

### Refugee Action Now

#### 80 Laptops for families arriving in Edinburgh

[https://www.re-act-scotland.org/about\\_us](https://www.re-act-scotland.org/about_us)

Re-Act: Refugee Action Scotland is a volunteer-run charity that was launched in 2015 in response to the growing refugee crisis. Originally begun in Edinburgh, we are now present in Fife, Falkirk and Aberdeen.

Our main focuses is welcoming New Scots to their new homes and helping them settle into life in Scotland.

We organise the collection and distribution of donations and aid items collected throughout Scotland. Since 2015, we have distributed over 1,500 tonnes donations.  
Along with our welcome packs for children and families.

### Jordon Hill School

10 Desktops

<https://www.jordanhill.glasgow.sch.uk/>

### Glasgow High School

70 Desktops

<https://www.highschoolofglasgow.co.uk/>

### West Lothian Access 2 Employment

25 Laptops

<https://www.westlothian.gov.uk/article/33160/Access2Employment>

### SPARK

3 Laptops

<https://www.thespark.org.uk/>

Inspire Alba

25 Laptops

<https://www.inspiralba.org.uk/>

Leeds Homeless

10 Desktops 5 Laptops

<https://emmaus.org.uk/leeds/get-support/homelessness-in-leeds/>

Yorkshire Aid

1000 Laptops for Ukraine

<https://www.yorkshireaidconvoy.co.uk/>





## Whitburn CLD

4 Desktops, 4 Laptops

<http://whitburncdt.org.uk/>



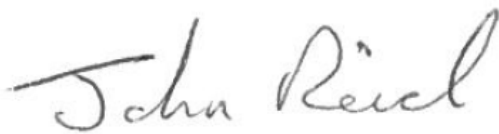
**Sign Off Annual Report**

A handwritten signature in black ink, appearing to read 'Ross Cockburn', written in a cursive style.

**Ross Cockburn – Managing Director**

A handwritten signature in black ink, appearing to read 'John Patchett', written in a cursive style.

**John Patchett – Company Secretary**

A handwritten signature in black ink, appearing to read 'John Reid', written in a cursive style.

**John Reid – Director of Software**



Reusing IT				SC0337716			CC17a
Annual accounts for the period							
From		01/11/21	To	31/10/22			

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	128,415	-	-	128,415	12,335
Activities for generating funds		S02	64,975	-	-	64,975	47,616
Investment income		S03	-	-	-	-	-
<b>Incoming resources from charitable activities</b>		S04	-	-	-	-	-
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	193,390	-	-	193,390	59,951
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	60,276	-	-	60,276	44,026
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>		S10	-	-	-	-	-
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	60,276	-	-	60,276	44,026
<b>Net incoming/(outgoing) resources before transfers</b>		S14	133,114	-	-	133,114	15,925
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	133,114	-	-	133,114	15,925
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	133,114	-	-	133,114	15,925
<b>Total funds brought forward</b>		S20	211,216	-	-	211,216	195,291
<b>Total funds carried forward</b>		S21	344,330	-	-	344,330	211,216

## Section B Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	2,120	-	-	2,120	4,240
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>		B04	2,120	-	-	2,120	4,240
<b>Current assets</b>							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	342,210	-	-	342,210	206,976
<b>Total current assets</b>		B09	342,210	-	-	342,210	206,976
<b>Creditors: amounts falling due within one year</b>	(Note 12)	B10	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B11	342,210	-	-	342,210	206,976
<b>Total assets less current liabilities</b>		B12	344,330	-	-	344,330	211,216
<b>Creditors: amounts falling due after one year</b>	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
<b>Net assets</b>		B15	344,330	-	-	344,330	211,216
<b>Funds of the Charity</b>							
Unrestricted funds		B16	344,330			344,330	211,216
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
<b>Total funds</b>		B20	344,330	-	-	344,330	211,216
Signed by one or two trustees on behalf of all the trustees							
			Signature		Print Name		Date of approval
			John R Patchett		John R Patchett		24/06/2023

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	Funding	-	-
	Donations	128,415	12,335
		-	-
		-	-
	<b>Total</b>	128,415	12,335
<b>Activities for generating funds</b>	PC recycling	5,362	9,041
	PC reuse	59,442	38,575
	Other	171	-
		-	-
	<b>Total</b>	64,975	47,616
<b>Investment income</b>	Bank interest	-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Incoming resources from charitable activities</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-

Section C	Notes to the accounts	(cont)
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**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>	Transportation / shipping	11,561	3,372
	Depreciation	2,120	2,120
	Premises	14,483	13,600
	Staff related costs	11,893	11,306
	Other inc operations and marketing costs	20,219	13,628
	<b>Total</b>	60,276	44,026
<b>Investment management costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>		-	-
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Governance costs</b>		-	-
		-	-
		-	-
	<b>Total</b>	-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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### Note 5 Support Costs

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

### Note 6 Details of certain items of expenditure

#### 6.1 Trustee expenses

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0
None	None
£	£

#### 6.2 Fees for examination or audit of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	11,268	10,781
Employer's National Insurance costs	625	525
Pension costs	-	-
<b>Total staff costs</b>	<b>11,893</b>	<b>11,306</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	0.5	0.5
<b>Total</b>	<b>0.5</b>	<b>0.5</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 8 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**8.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**8.1 Grantmaking costs**

*If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.*

Support costs of grantmaking

£

**8.3 Grants made to institutions**

*If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.*

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		-

**Section C****Notes to the accounts****(cont)****Note 9 Tangible fixed assets*****Please complete this note if the charity has any tangible fixed assets*****9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	14,600	-	-	14,600
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	14,600	-	-	14,600

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	10,360	-	-	10,360
Depreciation charge for year	-	-	2,120	-	-	2,120
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	12,480	-	-	12,480

**9.3 Net book value**

Brought forward	-	-	4,240	-	-	4,240
Carried forward	-	-	2,120	-	-	2,120

**9.4 Revaluation*****If any fixed assets have been revalued please give details of the valuer and method of valuation***

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C****Notes to the accounts****(cont)****Note 10 Investment assets***Please complete this note if the charity has any investment assets.***10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	<b>10.2 Market value at year end £</b>	<b>10.3 Income from investments for the year £</b>
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

<b>Investment held</b>	
<b>Market Value</b>	

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	-	-	-	-

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 13**                      **Endowment and restricted income funds**

*Please complete this section if the charity has any endowment or restricted income funds.*

**13.1 Funds held**

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

**13.2 Movements of major funds**

*Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.*

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Funds</b>	-	-	-	-	-	-

**13.3 Transfers between funds**

*Please give details of any transfers between funds.*

From Fund (Name)	To Fund (Name)	Reason	Amount

## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

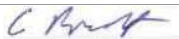
**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



## APPENDIX 3



		Independent examiner's report on the accounts						v2
<b>Report to the trustees/members of</b>  <b>Registered charity number</b>  <b>On the accounts of the charity for the period</b>  <b>Set out on pages</b>	Charity name	Reusing IT						
	Registered charity number	SC037716						
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	11	2021	to	31	10	2022	
							(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>  <b>Basis of independent examiner's statement</b>	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p> <p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>							
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
<b>Signed:</b> <b>Name:</b> <b>Relevant professional qualification(s) or body (if any):</b> <b>Address:</b>	 Craig Pratt				<b>Date:</b> 14/07/22			
	CIMA							
	2 Clive Street							
	Dundee							
	DD4 7AW							

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**

[Skip to main content](#)

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**Registered Number SC310955**

**REUSING IT**

**Micro-entity Accounts**

**31 October 2022**

## Micro-entity Balance Sheet as at 31 October 2022

	<i>Notes</i>	<i>2022</i>	<i>2021</i>
		£	£
Fixed Assets	2,120	4,240	
Current Assets	342,210	206,976	
Net current assets (liabilities)	<u>342,210</u>	<u>206,976</u>	
Total assets less current liabilities	<u>344,330</u>	<u>211,216</u>	
Total net assets (liabilities)	<u>344,330</u>	<u>211,216</u>	
Reserves	<u>344,330</u>	<u>211,216</u>	

- For the year ending 31 October 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 24 June 2023

And signed on their behalf by:

**John R Patchett, Director**

**Ross W Cockburn, Director**

Notes to the Micro-entity Accounts for the period ended 31 October 2022

1 Employees

	<i>2022</i>	<i>2021</i>
Average number of employees during the period	1	1