

Annual Report 2024



Part 1 – Overview, Inputs and Process



Overview

Our main Objectives for 2023 - 2024 were

- Increase support to Ukrainian Schools (now working directly with Ministry of Education and Science and implementation partner Educational Initiatives Foundation.)
- Continue to Support West Lothian Council Access to Employment with high quality refurbished laptops for clients on 1 to 1 mentoring to find employment.
- Continue our support for the Turing Trust for their school digitisation project in Malawi.
- Continue support of other charities in Scotland with low cost computers.
- Continue our work with Yorkshire Aid as a logistics supplier for computers into Ukraine.
- Develop our partnership with Scottish Prison Service supporting their Reusing IT workshop in Barlinnie Prison.

Outcomes

Ukraine

We delivered 2000 computers directly to Kyiv in March 24 with our logistics partner Yorkshire Aid. A further 500 were transferred from our stock in Uzhhorod in Western Ukraine at the request of the Ministry of Education. These devices were then distributed to critically affected regions by Educational Initiatives Foundation to schools as designated by the Ministry. Overall summary of devices for the Ministry are reported on their website www.dcoalition.org.ua

We further achieved working with Uzhhorod partner Tes-Fund another 280 devices for children's homes, special needs schools and Roma children's education. Roma children's education is challenging for Ukraine and the government is now working with Unicef to increase attendance. We have agreed to support new classrooms in identified schools with computers.

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Summary numbers by regional location as per table below:-

This data was provided by Ministry of Education and Science

Region	Locality	Number of PCs
Cherkasy region	Chornobay village	15
Cherkasy region	city of Cherkasy	107
Cherkasy region	village of Irkliiv	15
Cherkasy region	village of Chornyvka	15
Chernihiv region	Bobrovytsia	12
Chernihiv region	Mena	11
Chernihiv region	Chernihiv city	13
Chernihiv region	Kulykivka village	29
Chernivtsi region	Chernivtsi	2
City of Kyiv	City of Kyiv	440
Dnipropetrovsk region	Dnipro	27
Dnipropetrovsk region	Kryvyi Rih	39
Donetsk region	Kramatorsk	12
Donetsk region	Kurakhovo	14
Donetsk region	Pokrovsk	47
Ivano-Frankivsk region	Ivano-Frankivsk	2
Kharkiv region	Kharkiv city	51
Kharkiv region	Chuguiv	14
Khmelnyskyi region	Khmelnyskyi city	2
Kirovohrad region	Kropyvnytskyi city	2
Kyiv region	Pereyaslav	39
Kyiv region	Medvin village	11
Kyiv region	city of Bila Tserkva	68
Kyiv region	micro Boryspil	76
Kyiv region	Bucha	15
Kyiv region	Vasylkiv	25
Kyiv region	Irpın	11
Kyiv region	village of Dymer	14
Kyiv region	Nemishayev village	81
Kyiv region	Boyarka	15
Lviv region	Lviv city	32
Mykolaiv region	city of Mykolaiv	34
Odesa region	Izmail city	4
Odesa region	Odesa city	6
Poltava region	Kremenchuk	27
Poltava region	Poltava	31
Rivne region	city of Rivne	2
Sumy region	Romny	21
Sumy region	Shostka	27
Sumy region	village of Svesa	9
Sumy region	village of Nedrigailiv	20
Sumy region	Sumy city	2

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Region	Locality	Number of PCs
Ternopil region	Zbarazh	4
Ternopil region	village of Rohachyn	24
Ternopil region	Chortkiv	3
Transcarpathian region	Berehove	30
Transcarpathian region	Vynohradiv	30
Transcarpathian region	Mukachevo	75
Transcarpathian region	Svalyava	30
Transcarpathian region	Tyachiv	30
Transcarpathian region	Uzhhorod	30
Transcarpathian region	village of Simer	15
Transcarpathian region	village of Mizhhirya	32
Transcarpathian region	Khust	30
Transcarpathian region	Uzhhorod	5
Vinnytsia region	Village of Slobodishche	20
Vinnytsia region	Village of Leuhi	20
Vinnytsia region	Vinnytsia	3
Volyn region	Lutsk city	2
Zaporizhia region	Zaporizhzhia city	61
Zhytomyr region	Olevsk	11
Zhytomyr region	Zhytomyr	29
Zhytomyr region	Zvyahel	11
Zhytomyr region	Korosten	11
Zhytomyr region	Khoroshiv village	14

Scotland

In Scotland our focus remains to support local government in relation to fighting digital exclusion and other charities directly working with those most affected. This year we supported projects in West Lothian, Edinburgh and Fife. Our main customer overall for the year, was West Lothian Council and their Access2Employment service as detailed below. Our role is to provide high quality laptops for each client. The vast majority of the work related to preparing for and actual job searching is completed using our laptops. We provide full 3 year warranty with each device. Further reporting on our work this year in Scotland is detailed within the Outputs for the year.

Access2Employment is a team of professional employment advisors offering tailored support to assist clients in securing new or better employment, training or educational opportunities.

Access2Employment (A2E) offers comprehensive support to individuals looking for employment, with a focus on helping clients understand their career aspirations and providing the necessary skills to successfully apply for jobs and excel in interviews. They work closely with various local services, including those within West Lothian Council, ensuring clients have access to a broad range of support options.

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Key Services Offered:

One-to-One Service

- **Personalised Support:** Experienced advisers work with clients to identify their skills and create a tailored employment action plan.
- **Job Search Assistance:** Advisers help with finding job opportunities, preparing CVs, and providing online application support.
- **Mock Interviews:** Practice interviews are conducted to help clients improve their performance and increase their chances of success.

Employment Action Plan

- **Goal Setting:** For clients unsure of where to begin, advisers help create an action plan that includes clear employment goals, steps to achieve them, and a realistic timescale.
- **Support Access:** The service ensures clients are aware of available support in the local area, guiding them towards the resources they need.

Identifying Transferable Skills

- **Skill Development:** Advisers assist clients in recognising transferable skills gained from education, work, and personal life.
- **Broader Job Opportunities:** By recognising their full skill set, clients can expand the number of job roles they can apply for, strengthening their applications.

Job Searching & Application Support

- **Effective Job Searching:** Advisers help clients develop the skills necessary to identify suitable job opportunities.
- **Application Structuring:** Clients receive guidance on how to structure job applications to improve the chances of securing an interview.
- **A2E Vacancy Bulletin:** A weekly bulletin featuring current local job vacancies across various sectors. To subscribe or view recent vacancies, clients can follow the provided
- **CV Support**
- **Personalised CV Guidance:** Advisers assist clients in crafting professional, keyword-optimised CVs that highlight their relevant skills and experience.
- **CV Questionnaire:** Clients can complete a confidential CV questionnaire, which helps advisers tailor their support in transforming it into a standout CV.

Interview Preparation

- **Mock Interviews:** Clients can take part in mock interviews with feedback provided to enhance their performance.
- **Interview Techniques:** Advisers teach clients how to answer common interview questions effectively and provide tips on how to present themselves.

Africa

Our support of educational digital inclusion continued both directly and indirectly. Our partnership with the Turing Trust is now over 10 years old in which time we can celebrate supplying them with over 10,000 devices with the vast majority being used in schools throughout Malawi. The Turings will always be first and foremost in our thoughts in relation to our efforts in Africa. The war in Ukraine has had a significant impact on the number of devices we have supplied them this year and we have stated that until the war in Ukraine ends our largest contribution of devices will be to Ukrainian schools. The Turing Trust are very understanding of this fact and indeed have agreed to donate 250 laptops to Reusing IT for Ukraine. It is good to note as the Turing Trust's profile increases they are now receiving significant and regular donations from others which is more than making up for the downturn from Reusing IT. Further reporting on our work this year in Africa is detailed within the Outputs for the year.

Inputs

Computers

Our main donors this year were Aberdeen University, NHS Lothian and St Andrews University. We fully on-boarded with Aegon, and received 1500 laptops. They are now keen to turn this into a world-wide partnership and we are looking into the logistical challenges of such a relationship with third party support. Aberdeen University made an introduction to Robert Gordon University -also in Aberdeen, and we expect to start receiving devices from them early 2025. Local business donors continued to provide excellent support and we received high quality device donations from:- Brodies, Brightridge, Mear Technology, Workx24, The Commissioner of Northern Lighthouses and Mitsubishi Livingston. We received about 5000 devices in total this period, which, while being driven by Windows 11 upgrades we hope to sustain and even increase next year.

Collections

We continued to offer collection services every day of the week and are happy to offer this service nationally (subject to the number of devices being collected being 50 or over). We also invested £25K in a newer 71 registration Mercedes Sprinter which is emission compliant and will allow us to make collections in major city centres which are now restricted by LEZ. Collections from our significant regular donors remained to be free. We encouraged donations from members of the public to be dropped off to either East Calder, Harrogate (Techbuyer) or Leeds (Yorkshire Aid) or posted to one of these locations. I am pleased to say the vast majority of people wishing to see their own 'end of life' tech being reused are more than happy to make this small contribution to our work.

People

Significant news on people front is the addition of Philip Scott and Kevin Towers to our team.

Kevin is the owner and chairman of Techbuyer (a global leader in the technology reuse sector, specialising in comms, servers and storage) and a longstanding supporter and friend of Reusing IT. We have received unprecedented support for many years from Techbuyer as a buyer of enterprise equipment, a donor of solid state hard drives, provider of free data destruction software, a processor of donated devices with R2, ADISA and ISO Certifications and now a provider of a dedicated workspace for local volunteers to refurbish devices for Reusing IT.

Phil is former CEO of Priory Group and Southern Cross Health Care and continues to head other related businesses throughout the UK.

Both Kevin and Phil witnessed first-hand our work when we all travelled to Ukraine in March to deliver 2000 computers with the help of Yorkshire Aid.

Shared experiences such as sitting in a bomb shelter in Kyiv whilst cruise and ballistic missiles were overhead are both sobering and life changing. Upon returning to UK both Kevin and Phil asked if they could do more help Reusing IT - an offer we enthusiastically and gratefully accepted.

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Kevin is now a trustee and helping with strategy and operations along with increasing capacity via business contacts. We have a regular Monday meeting for one hour and further ad hoc communications throughout the week.

Phil is supporting logistics in England both with collections and storage which he has established within an outbuilding at his own home. Phil is co-ordinating the Reusing IT Harrogate Saturday Club with Kenny Davidson (a long-term former volunteer of Reusing IT) who now works for Techbuyer. The Harrogate team will focus on laptops.

Our volunteer team are now completing on average 100 devices per week. These devices are asset tagged and ready to be reused. Our present team are working as per weekly rota below.

Weekly rota

Monday	Dave Scott, Kevin, Jim, Ralf, Ross and Stef
Tuesday	Dave Jardine, Howie, Jim, Phil, Ross and Stef
Wednesday	Kevin, Ross
Thursday	Alan, Dave Jardine, Gabor, Howie, Jim, Ross and Stef
Friday	Ross, Toe and Willie
Saturday (Harrogate)	Becca, Jonathan, Kenny, Phil and Tony

It is exciting to note all of this increased input is directly increasing output.

Volunteering Days.

We have been approached by a number of local businesses most notably Aegon about the possibility of offering volunteering days. This is something we will definitely look to start in the coming year after we have made some changes to our processing facility in East Calder to accommodate additional numbers with a suitable working space.

SPS Barlinnie Partnership

Our relationship with SPS Barlinnie this year very quickly became extremely efficient both in terms of output and quality. The team led by prison officer David Sneddon rose to all demands set to support the required output of keyboards, mice, power supplies, cables, TFT monitors and stands required for shipping to Ukraine. Their input allowed our teams in East Calder and Harrogate to focus purely on desktops and laptops. I can categorically state the number of systems shipped and being reused in Ukraine would be considerably less without SPS Barlinnie. I personally make sure to take time to report to all the inmates that they are highly valued members of our overall team and how their work is truly making huge difference. It has been humbling to hear many of them saying this experience has been one of the best they've had in their own lives.

Going forward we are now looking to extend this relationship and work with other Scottish prisons using the exact same model developed in Barlinnie. Further-more with time and the appropriate processes in place we hope that the inmates can learn software skills and will be allowed to participate in the full life cycle of pc reuse.

Funds**Income**

Reuse (Laser Printers and Server Sales, PC's to WLC)	£30,642.00
Recycling (Hard Drive Destruction)	£2,100.00
Funding (West Lothian Volunteer Sector)	£5,000.00
Donations (Smith Trust, Kevin and Anna Towers)	£31,359.21
Interest	£4,808.24
Refund (WLC for rates, now 100% relief given)	£1,127.55
Total Income	£75,037.00

Expense

Bank Charges	£134.40
Broadband	£476.38
Collections/Fuel	£4,651.29
Consumables	£407.90
Conferences (DPA)	£145.00
Electricity	£2,229.87
Entertaining (Volunteers)	£874.16
Hardware (Computer Parts)	£17,407.41
Infrastructure (Shelving and Racking)	£1,615.60
Insurances	£945.86
Marketing	£279.20
Packaging	£403.69
Registrations	£53.00
Rent	£19,680.00
Salary (plus late payment of previous year of 1K)	£13,000.00
Software (Windows 11)	£1,276.80
Stationery	£113.62
Storage (10ft and 20ft Containers)	£2,345.40
Tools	£686.06
Travel	£425.00
Ukraine Yorkshire Aid	£2,676.36
Vehicle (Purchase and Repair)	£9,946.10
Volunteers / Catering	£1024.50
Volunteers /Work Wear	£239.94
Website	£61.50
Total Expense	£81,099.04

Processing

Data destruction

Using 'Wipe Drive' as sponsored by Techbuyer in Harrogate we continued to provide INFO SEC 5 – UK MOD level of erasure as our standard. Our donors received individual data destruction certificates for every machine and hard drive collected. Any drive that did not successfully pass (as written on the data destruction report) was physically destroyed. We plan to migrate to ERASE IT as supplied by Cedar which is a data erasure company now owned by Techbuyer. This transition will take place once the remaining 'Wipe Drive' licenses have expired.

Donors who wished to have further accreditations/assurances donated their equipment directly to Techbuyer who carried out free processing and reporting and returned 100% of all donated equipment back to Reusing IT. A summary of the main ITAD accreditations we benefit from by working with Techbuyer are detailed below.

R2v3

The R2v3 standard provides guidelines for responsible management of redundant electronic equipment and e-waste.

Within the R2v3 standard, there are a number of stringent requirements for handling redundant IT hardware relating to environmental protection, data security, health and safety and downstream accountability.

An R2v3 certified company guarantees that all IT equipment that they process will not end up in landfill or in a developing nation where it cannot be properly treated. Even when IT hardware cannot be refurbished or resold, it will be ethically recycled in line with WEEE (Waste Electrical and Electronic) regulations.

When you work with an R2v3 accredited organisation you are in essence operating with a zero-to-landfill guarantee.

ISO 14001 - Environmental Management Framework

ISO 14001 focuses on minimising environmental impact and putting in place rigid processes to build and maintain effective environmental management practices.

Critical elements of ISO 14001 include establishing an environmental policy, setting environmental goals and developing action plans, ensuring compliance with environmental regulations, and consistently identifying areas for improvement. When you work with an ISO14001 organisation you are working with a company that is consistently working to reduce their environmental impact.

ISO 27001 - Information Security Framework

ISO 27001 focuses on information security management systems; specifically establishing, implementing, maintaining, and continually improving an organisation's information security management practices.

This ISO is awarded to organisations that have rigid processes in place for every eventuality. Critical elements to this ISO include risk assessment, comprehensive information security policies communicated around every part of the organisation, controlled access to information processing facilities, incident management protocols and compliance with legal requirements (e.g. GDPR).

When you work with an ISO 27001 organisation you have peace of mind that your information is handled in a consistent manner in line with agreed standards.

ISO 45001 - Health and Safety Framework

ISO 45001 focuses on health and safety, specifically creating a safe work environment conducive to the mental and physical well-being of employees.

This ISO standard is awarded to organisations that demonstrate a commitment to employee safety, reducing workplace accidents and creating a positive safety culture within the organisation.

Uplift Tracking

Everything received and processed is managed by our tracking system which was developed by Trustee John Reid. This system will be retired next year and a new cloud based system will replace it. John Reid and I have been working on the design of this system and programming will start early 2025. The new system will allow inventory management visibility in multiple sites across the UK and even Ukraine. We will also add again in relation to Ukraine end user allocation of devices which goes beyond the current consignment in volume to a partner consignee. This will ultimately allow us to track devices from donor to final recipient.

Physical Storage

We became operational in two further warehouses this year.

Edinburgh Gyle

This facility has been provided to us by Association of Ukrainians GB. It is free of charge and has been donated to AUGB by Edinburgh Council in support of humanitarian aid being collected and then shipped to Ukraine. They became aware of our work with the Ministry of Education in August and have very kindly given us space to build 34 pallets of equipment (standard artic lorry). Our next shipment to Kyiv in January 2025 will be dispatched directly from this location.

Edinburgh Granton

We have been given this facility directly by Edinburgh Council for storage. The unit next to this is used by Refugee Action Now - a local charity whom we support with digital devices for refugee families throughout Scotland. They support over 600 such families and we have provided everyone with a laptop. Refugee Action Now kindly made the introduction to Edinburgh Council property management and to further support our work both in Scotland, Ukraine and Africa we have been given a great storage space. We are liable for rates but receive 80% reduction.

We should now be in a position to greatly reduce our monthly container storage costs.

Software

We are no longer a member of Microsoft Authorized Refurbisher programme as MS are only going to support a select group of larger partners and all smaller organisations such as Reusing IT will have to purchase licenses from them.

In relation to our work in Ukraine we made the decision to use Linux Mint and Ubuntu following agreement and acceptance from the Ministry of Education and Science. This helps with the reduction of costs associated with device reuse.

We purchased 200 Windows 11 licenses from Stone Group as directed by MS. Windows 11 will be supplied on suitable devices donated in the UK.

Reusing IT will return to only supplying devices with open source operating systems as we fully believe and can prove that from a functional/daily normal use perspective they are every bit as good as Windows and Google devices.

This will also be the norm for devices in Africa.

If the end user subsequently decides to remove our installed operating system and install windows or google chrome it will be their own free choice.

Outputs

Computers donations for the year totalled to 3,313. It brings the total number of computers donated since 1999 to 50,281.

Organisation	Number of desktops / laptops
Clyde Community Hall	2 Desktops, 1 Laptop
Computers for Africa	100 Desktops
Family and Community Development	5 Laptops
The Banana Oxford Trust	5 Laptops
Whitburn CDT	1 Laptop
Energi Charity	3 Laptops
Christine Torrance Tanzania	1 Laptop
Forest Trails	2 Laptops
Reseed Sierra Leone	11 Laptops
Turing Trust	250 Desktops
Refugee Action Now	40 Laptops
Sea The Change	1 Laptop
The High School of Glasgow	70 Desktops
West Lothian Access 2 Employment	45 Laptops
Ukraine Ministry of Education	2500 Desktops
TES Fund Ukraine	280 Desktops

Clyde Community Hall

2 Desktops and 1 Laptop

<https://www.oscr.org.uk/about-charities/search-the-register/charity-details?number=SC046362>

Computers for Africa

100 Desktops

<https://cfa.webmate.me/CFA/Welcome.html>

Family and Community Development West Lothian

5 laptops

<https://playworks.org.uk/broxburn/>

The Banana Oxford Trust

5 laptops

<https://www.bananatrust.org/>

Whitburn CDT

1 Laptop

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

Energi Charity Fife

3 Laptops

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

Christine Torrance – Tanzania

1 Laptop

<https://churchmissionsociety.org/wp-content/uploads/2022/04/Torrance-2.pdf>

Cashel Forest Trust

2 Laptops

<https://www.cashel.org.uk/index.php/en/>

Reseed Sierra Leone

11 Laptops

<https://reseed.org.uk/>

The Turing Trust

250 Desktops

<https://turingtrust.co.uk/about-us/it-donors/>

Refugee Action Now

40 Laptops

https://www.re-act-scotland.org/about_us

The High School of Glasgow

70 Desktops

<https://www.oscr.org.uk/about-charities/search-the-register/charity-details?number=sc014768>

Sea the change

1 Laptop

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

West Lothian Access 2 Employment

45 Laptops

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

Ukraine Ministry of Education

2500 Desktops

www.dcoalition.org.ua

TES Fund Ukraine

280 Desktops

<https://aidmonitor.org/>

Sign Off Annual Report



Ross Cockburn – Managing Director



John Patchett – Company Secretary



John Reid – Director of Software



Reusing IT			337716		CC17a
Annual accounts for the period					
01/11/23		To	31/10/24		

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
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	36,359	-	-	36,359	22,905
Activities for generating funds		S02	33,940	-	-	33,940	57,133
Investment income		S03	4,738	-	-	4,738	2,228
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	75,037	-	-	75,037	82,266
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	81,099	-	-	81,099	71,670
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	81,099	-	-	81,099	71,670
Net incoming/(outgoing) resources before transfers		S14	- 6,062	-	-	- 6,062	10,596
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 6,062	-	-	- 6,062	10,596
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 6,062	-	-	- 6,062	10,596
Total funds brought forward		S20	354,926	-	-	354,926	344,330
Total funds carried forward		S21	348,864	-	-	348,864	354,926

Section B Balance sheet

		Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B01	21,628	-	-	21,628	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	21,628	-	-	21,628	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	327,236	-	-	327,236	354,926
Total current assets		B09	327,236	-	-	327,236	354,926
Creditors: amounts falling due within one year	(Note 12)	B10	-	-	-	-	-
Net current assets/(liabilities)		B11	327,236	-	-	327,236	354,926
Total assets less current liabilities		B12	348,864	-	-	348,864	354,926
Creditors: amounts falling due after one year	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	348,864	-	-	348,864	354,926
Funds of the Charity							
Unrestricted funds		B16	348,864			348,864	354,926
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	348,864	-	-	348,864	354,926
Signed by one or two trustees on behalf of all the trustees							
			Signature		Print Name		Date of approval
					John R Patchett		03/07/2025

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
- 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**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

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.

Donated services and facilities

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.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

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**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

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.

Grants with performance conditions

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.

**Grants payable without performance conditions
Support Costs**

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.

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**Tangible fixed assets for use by charity**

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.

Investments

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.

Stocks and work in progress

These are valued at the lower of cost or market value.

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

Section C	Notes to the accounts	(cont)
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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 £
Voluntary income	Funding	5,000	-
	Donations	31,359	22,905
		-	-
		-	-
		-	-
	Total	36,359	22,905
Activities for generating funds	PC recycling	2,100	6,170
	PC reuse	30,642	50,963
	Other	1,198	-
		-	-
		-	-
	Total	33,940	57,133
Investment income	Bank interest	4,738	2,228
		-	-
		-	-
		-	-
		-	-
	Total	4,738	2,228
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

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 £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	Transportation / shipping	9,594	12,881
	Depreciation	5,407	2,120
	Premises	22,386	21,082
	Staff related costs	13,000	11,200
	Other inc operations and marketing costs	30,712	24,387
	Total	81,099	71,670
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-
Governance costs		-	-
		-	-
	Total	-	-

Section C**Notes to the accounts****(cont)****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 £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

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 £

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

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	11,895	10,330
Employer's National Insurance costs	1,105	870
Pension costs	-	-
Total staff costs	13,000	11,200

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
Total	0.5	0.5

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		

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

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 £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

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 £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

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	-	-	27,035	-	-	27,035
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	41,635	-	-	41,635

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL	SL or RB	SL or RB
** Rate			20%		

Balance brought forward	-	-	14,600	-	-	14,600
Depreciation charge for year	-	-	5,407	-	-	5,407
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	20,007	-	-	20,007

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	21,628	-	-	21,628

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	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): 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**

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
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	-	-
Total	-	-

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.**

Investment held	
Market Value	

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

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	-	-	-	-
Total	-	-	-	-

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	-	-	-	-
Total	-	-	-	-

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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Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

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 £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

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

Section C**Notes to the accounts****(cont)****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 £

Section C	Notes to the accounts	(cont)
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Note 15	Additional Disclosures
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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
Report to the trustees/members of	Charity name	Reusing IT						
	Registered charity number	SC037716						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	11	2023	to	31	10	2024	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<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>							
Basis of independent examiner's statement	<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>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	03/07/25		
Name:	Craig Pratt							
Relevant professional qualification(s) or body (if any):	CIMA							
Address:	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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Filing for: REUSING IT (SC310955)

Confirmation of Submission

Thank you. Your submission has been received.

Submission details

Submission number

108-794427

Submission

- Micro-entity Accounts

A copy of this confirmation has been emailed to **ross.cockburn@reusingit.org**.

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Registered Number SC310955

REUSING IT

Micro-entity Accounts

31 October 2024

Micro-entity Balance Sheet as at 31 October 2024

	Notes	2024	2023
		£	£
Fixed Assets		21,628	-
Current Assets		327,236	354,926
Net current assets (liabilities)		<u>327,236</u>	<u>354,926</u>
Total assets less current liabilities		<u>348,864</u>	<u>354,926</u>
Creditors: amounts falling due after more than one year		0	0
Provisions for liabilities		0	0
Accruals and deferred income		0	0
Total net assets (liabilities)		<u>348,864</u>	<u>354,926</u>
Reserves		<u>348,864</u>	<u>354,926</u>

- For the year ending 31 October 2024 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 2 July 2025

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 2024

1 Employees

	2024	2023
Average number of employees during the period	1	1