

Pass IT On

Report and Financial Statements

For the year ended

31st December 2015

Registered Charity Number SC033560

Pass IT On

Report of the Trustees for the year to 31st December 2015

Trustees

Allan Wilson	Chair
Simon Maclaren	
Joanne Smith	
Ian Currie	
Kirstin Corrie	

Charity Number SC033560

Type of governing document Trust deed.

Trustee recruitment and appointment Trustees are recruited from supporters and contacts who have expressed an interest in contributing to the work of the charity.

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Report of the Trustees (Continued) for the year to 31st December 2015

Objectives and activities	
Charitable purposes	Pass IT On collects donated computer equipment, adapts it and gives it to people with disabilities who live within the EH (Edinburgh) postcode area.
Summary of the main activities in relation to these objects	<p>Pass IT On receives donations of used computer equipment from individuals and companies throughout the Edinburgh area. Staff, volunteers and work placement trainees securely remove all data and refurbish the computers.</p> <p>People whose disabilities make it difficult or impossible to use publicly available IT can register with Pass IT On.</p> <p>Clients fill out a questionnaire about the difficulties they might have using a computer and tell us about any previous computer experience. Pass IT On then visit the client in the place where they will use their computer to carry out an informal assessment – finding out what they want to use their computer for and what (if any) adaptations they will need. An assessment report details any costs involved. If a client can't afford to pay for any adaptations, they can apply to our Adaptation Fund for help.</p> <p>A refurbished computer is then prepared for the client - required adaptations are bought, relevant software installed and the system is tested for electrical safety. Then the computer system is installed for the client, their internet connection set up if required, and they receive a brief introduction into how to use the computer. If appropriate they are referred on to training agencies. Pass IT On offers clients a follow-up visit to iron out any teething problems.</p>
Achievements and performance	
Summary of the main achievements of the charity during the financial period	<p>Pass IT On continued to meet its prime purpose of providing people with disabilities with refurbished computers during 2015. 44 new clients were registered with Pass IT On; 36 clients were given a comprehensive assessment of their ICT needs and 41 disabled people were provided with a computer, set up for use in their own homes. Follow-up support was provided on 264 occasions, usually by phone, or email, but occasionally by an additional visit to a client's home.</p> <p>Pass IT On continues to work with the Scottish Government to</p>

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Report of the Trustees (Continued) for the year to 31st December 2015

	<p>encourage digital participation, particularly with regard to improving the quality of life of people with disabilities.</p> <p>During 2015, the core team of volunteers and work placement trainees gave a total of 1,334 hours of their time to Pass IT On.</p>
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Financial review

Financial Situation	Pass IT On continued to have relative financial security with a grant of £55,000 from the Scottish Government in 2015. Further income came primarily from Community Scotland and from the sale of surplus equipment.
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Brief statement of the charity's policy on reserves	Our policy is that a three months average unrestricted expenditure should be held in the general reserve fund. We achieved this target at the year end.
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Acknowledgements


Volunteers, grants and donations	The trustees would like to gratefully acknowledge all the hard work done by volunteers and staff throughout the year and the donations and grants received, particularly those set out in Note 2 of the accounts.
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Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signed



Allan Wilson

2nd August 2016

Chair/Director

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Statement of Financial Activities Incorporating the Income and Expenditure Account for the year ended 31st December 2015

		2015			2014
		Un- restricted Funds £	Restricted Funds £	Total £	Total £
Incoming resources					
Grants	Note 2	60,000	-	60,000	56,379
Donations & Fundraising		1,623	-	1,623	2,822
		<u>61,623</u>	<u>-</u>	<u>61,623</u>	<u>59,201</u>
Used Equipment Sale		2,375	-	2,375	3,791
Benefits in kind		9,980	-	9,980	14,240
Bank Interest Received		53	-	53	57
		<u>12,408</u>	<u>-</u>	<u>12,408</u>	<u>18,088</u>
Total Incoming resources		<u>74,031</u>	<u>-</u>	<u>74,031</u>	<u>77,289</u>
Resources expended					
Charitable Activities		63,741	-	63,741	64,026
Fundraising		35	-	35	72
Total Resources expended	Note 3	<u>63,776</u>	<u>-</u>	<u>63,776</u>	<u>64,098</u>
Net Income		<u>10,255</u>	<u>-</u>	<u>10,255</u>	<u>13,191</u>
Balance Brought Forward at 1st January		<u>24,559</u>	<u>450</u>	<u>25,009</u>	<u>11,818</u>
Balance carried Forward at 31st December	note 4	<u>34,814</u>	<u>450</u>	<u>35,264</u>	<u>25,009</u>

The notes on pages 7 to 9 form part of these financial statements.

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Balance Sheet As at 31st December 2015

		2015	2014
FIXED ASSETS			
Equipment at net book value	Note 5	-	-
CURRENT ASSETS			
Debtors	Note 6	729	2,153
Cash and Bank		44,860	27,470
		<u>45,589</u>	<u>29,623</u>
CURRENT LIABILITIES			
Creditors and Accruals	Note 7	10,325	4,614
NET CURRENT ASSETS		<u>35,264</u>	<u>25,009</u>
NET ASSETS		<u>35,264</u>	<u>25,009</u>
FUNDS			
Unrestricted		34,814	24,559
Restricted		450	450
Total Funds	Note 4	<u>35,264</u>	<u>25,009</u>

These accounts were approved by the Trustees on 2nd August 2016

Signed



Allan Wilson
Chair



Simon Maclaren
Trustee

The notes on pages 7 to 9 form part of these financial statements.

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Notes to the accounts forming part of the financial statements for the year to 31st December 2015

Note 1:

Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Depreciation Policy

All fixed assets are fully depreciated. The organisation's policy is not to capitalise expenditure under £2,000. Otherwise fixed assets are written off over their useful lives on the following basis;

IT and other electronic equipment	33%
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Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT and is reported as part of the expenditure to which it relates.

Pension costs

The Organisation operates a defined contribution pension scheme open to all employees. The assets of the scheme are held separately from those of the Organisation in an independently administered fund. The amount of pension costs in the accounts represents the contribution due by the Organisation to the scheme in respect of the financial year and a provision for underpayment in previous years. The pension costs charge represents contributions payable by the Organisation net of the employees' contribution and amounts to £7,455 (2014: £1,800).

Note 2: Grants Received

	Un-restricted	Restricted
Scottish Government	55,000	-
Foundation Scotland	5,000	-
2015	60,000	-
2014	55,000	1,379

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Note 3: Outgoing resources

	Un-Restricted	Restricted	Total	2014
Charitable Activities				
Salaries and on costs	50,515	-	50,515	43,914
Staff & volunteer costs	204	-	204	186
Office costs	394	-	394	462
IT & web expenses	516	-	516	454
Communications	1,021	-	1,021	826
Insurance	1,017	-	1,017	1,019
Cost of goods sold for fundraising	1,780	-	1,780	2,840
Adaption costs	8,294	-	8,294	12,916
IT Equipment				1,409
	<u>63,741</u>	<u>-</u>	<u>63,741</u>	<u>64,026</u>
Fundraising costs	35	-	35	72
	<u>63,776</u>	<u>-</u>	<u>63,776</u>	<u>64,098</u>

Salaries and on costs

	2015	2014
Salaries	41,554	40,739
National Insurance contribution	1,506	1,375
Pension	7,455	1,800
	<u>50,515</u>	<u>43,914</u>

There is one full time and one part time employee (2014 one full time and one part time employee)

Note 4: Funds

	Opening Balance	Received	Expended	Change for Year	Closing Balance
General Funds	24,559	74,031	(63,776)	10,255	34,814
Adaptation Fund	450	-	-	-	450
Totals 2015	<u>25,009</u>	<u>74,031</u>	<u>(63,776)</u>	<u>10,255</u>	<u>35,264</u>
Totals 2014	<u>11,818</u>	<u>77,289</u>	<u>(64,098)</u>	<u>13,191</u>	<u>25,009</u>

Note 5: Fixed Assets

Cost

Balance Brought Forward at 1st January 2015	<u>2,844</u>
Balance carried Forward at 31st December 2015	<u>2,844</u>

Depreciation

Balance Brought Forward at 1st January 2015	<u>2,844</u>
Balance carried Forward at 31st December 2015	<u>2,844</u>

Net Book Value

As at 31 December 2015	<u>-</u>
As at 31 December 2014	<u>-</u>

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	2015	2014
Note 6: Debtors		
Prepayments	729	774
Provision for Grant	-	1,379
	<u>729</u>	<u>2,153</u>

	2015	2014
Note 7: Creditors		
PAYE & NIC	2,438	2,382
Provision for Redundancy	2,232	2,232
Provision for Pension	5,655	-
	<u>10,325</u>	<u>4,614</u>

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Independent examiner's report on the accounts

Report to the trustees of Pass IT On

On the charity's accounts for the year to 31st December 2015 as set out on pages 5 to 9

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

2nd August 2016

Name

Jamie Pool B Acc Sc, MBA, MSc (IFM), FAIA
Professional Accountant (SA)

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