



Reusing computers to change lives

Pass IT On

Report and Financial Statements

For the year ended

31st December 2017

Registered Charity Number SC033560

**Report of the Trustees
for the year to 31st December 2017**

Trustees

Simon Maclaren

Ian Currie

Kirstin Corrie

Lydia Morrow

Appointed 7th March 2017

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.

**Report of the Trustees (Continued)
for the year to 31st December 2017**

Objectives and activities	
Charitable purposes	Pass IT On collects donated computer equipment, adapts it and gives it to disabled people who live within the EH (Edinburgh and Lothians) postcode area.
Summary of the main activities in relation to these objects	<p>Pass IT On receives donations of used computer equipment from organisations and individuals throughout the Edinburgh and Lothians area.</p> <p>Staff, volunteers and work placement trainees use specialised software to securely erase all data and refurbish the computers.</p> <p>Anyone whose disability or long-term health condition makes it difficult or impossible to use publicly available IT can register with Pass IT On.</p> <p>Pass IT On will carry out an informal assessment, either by telephone or through visiting the client in the place where they will use their computer – finding out what they want to use their computer for and what 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 – any agreed adaptations are bought (if required), 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 partner organisations for further training or assistance. Pass IT On then offers clients a follow-up visit to iron out any teething problems.</p>

**Report of the Trustees (Continued)
for the year to 31st December 2017**

Achievements and performance

Summary of the main achievements of the charity during the financial period

Pass IT On continued to meet its core purpose of providing disabled people with refurbished computers during 2017.

81 new clients were registered with Pass IT On; 56 clients were given a comprehensive assessment of their ICT needs and 60 disabled people were provided with an individually adapted computer, set up for use in their own homes. Follow-up support was provided on 558 occasions, usually by phone, or email, but sometimes an additional visit (or visits) to a client's home was required.

We raised £3,775 through the sale of surplus refurbished computers, and £235 through our repairs service.

During 2017, the core team of volunteers gave a total of 1,620 hours of their time to Pass IT On. Four of our regular volunteers moved into paid work in the IT field and fed back to us that they felt that the experience and skills gained while volunteering at Pass IT On were a crucial part of their success.

Financial review

Financial Situation

The first quarter of 2017 marked the conclusion of our Scottish Government funding. To assist us in this transition, the Scottish Government arranged for us to receive intensive support from a marketing consultant to draft a fundraising strategy for 2018. This support allowed us to create a realistic plan for boosting our income from sales. Restricted grant funding was received from the Corra Foundation, the Robertson Trust, the Castansa Trust and the Voluntary Action Fund.

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.

Report of the Trustees (Continued)
for the year to 31st December 2017

Acknowledgements

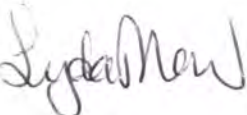
Volunteers, grants and donations

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.


Declaration

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

Signed on behalf of the charity's trustees

Signed  Lydia Morrow
Trustee, Chair

28th August 2018


KIRSTIN CORRIE
TRUSTEE

28th August 2018

**Statement of Financial Activities
Incorporating the Income and Expenditure Account
for the year ended 31st December 2017**

		2017			2016
		Un-restricted Funds £	Restricted Funds £	Total £	Total £
Incoming resources					
Grants	Note 2	5,000	30,500	35,500	79,349
Donations & Fundraising		2,009	-	2,009	1,566
		<u>7,009</u>	<u>30,500</u>	<u>37,509</u>	<u>80,915</u>
Used Equipment Sale		3,775	-	3,775	1,844
Benefits in kind		27,420	-	27,420	22,580
Bank Interest Received		-	-	-	18
		<u>31,195</u>	<u>-</u>	<u>31,195</u>	<u>24,442</u>
Total Incoming resources		<u>38,204</u>	<u>30,500</u>	<u>68,704</u>	<u>105,357</u>
Resources expended					
Charitable Activities		82,806	10,250	93,056	72,901
Fundraising		2,820	-	2,820	1,380
Total Resources expended	Note 3	<u>85,626</u>	<u>10,250</u>	<u>95,876</u>	<u>74,281</u>
Net Income		<u>(47,422)</u>	<u>20,250</u>	<u>(27,172)</u>	<u>31,076</u>
Balance Brought Forward at 1st January		<u>65,890</u>	<u>450</u>	<u>66,340</u>	<u>35,264</u>
Balance carried Forward at 31st December	note 4	<u>18,468</u>	<u>20,700</u>	<u>39,168</u>	<u>66,340</u>

All incoming resources and resources expended are derived from continuing activities.

The company had no recognised gains or losses other than those included in the Statement of Financial Activities above.

The notes on pages 8 to 10 form part of these financial statements.

Balance Sheet
As at 31st December 2017

		2017	2016
FIXED ASSETS			
Equipment at net book value	Note 5	<u>-</u>	<u>-</u>
CURRENT ASSETS			
Debtors	Note 6	682	558
Cash and Bank		<u>44,615</u>	<u>70,429</u>
		<u>45,297</u>	<u>70,987</u>
CURRENT LIABILITIES			
Creditors and Accruals	Note 7	6,129	4,647
NET CURRENT ASSETS		<u>39,168</u>	<u>66,340</u>
NET ASSETS		<u>39,168</u>	<u>66,340</u>
FUNDS			
Unrestricted		18,468	65,890
Restricted		20,700	450
Total Funds	Note 4	<u>39,168</u>	<u>66,340</u>

These accounts were approved by the Trustees 28th August 2018



Signed

Lydia Morrow
Trustee, Chair

Trustee

The notes on pages 8 to 10 form part of these financial statements.

**Notes to the accounts forming part of the financial statements
for the year to 31st December 2017**

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 £1,208 (2016: £2,508).

Note 2: Grants Received

	<u>Un-restricted</u>	<u>Restricted</u>
Voluntary Action Fund	-	10,000
Corra Foundation	-	4,000
The Castansa Trust	5,000	-
The Robertson Trust	-	16,500
Total	<u>5,000</u>	<u>30,500</u>
2016	<u>59,349</u>	<u>20,000</u>

Note 3: Outgoing resources

	Un-Restricted	Restricted	Total	2016
Charitable Activities				
Salaries and on costs	51,340	10,250	61,590	45,774
Staff & volunteer costs	469	-	469	807
Office costs	2,718	-	2,718	1,507
IT & web expenses	703	-	703	281
Communications	1,552	-	1,552	1,319
Rent	12,000	-	12,000	12,000
Insurance	752	-	752	774
Adaptation costs	13,272	-	13,272	9,200
IT Equipment	-	-	-	1,239
	<u>82,806</u>	<u>10,250</u>	<u>93,056</u>	<u>72,901</u>
Fundraising costs				-
Cost of goods sold for fundraising	2,820	-	2,820	1,380
	<u>85,626</u>	<u>10,250</u>	<u>95,876</u>	<u>74,281</u>

Salaries and on costs

	2017	2016
Salaries	57,693	42,385
National Insurance contribution	1,289	881
Pension	2,608	2,508
	<u>61,590</u>	<u>45,774</u>

There is one full time and two part time employees (2016 one full time and one part time employee)

Note 4: Funds

	Opening Balance	Received	Expended	Change for Year	Closing Balance
The Robertson Trust	-	16,500	-	16,500	16,500
Adaptation Fund	450	-	-	-	450
Corra Foundation	-	4,000	(4,000)	-	-
Voluntary Action Fund		10,000	(6,250)	3,750	3,750
Total Restricted Funds	450	30,500	(10,250)	20,250	20,700
General Funds	65,890	38,204	(85,626)	(47,422)	18,468
Totals 2017	<u>66,340</u>	<u>68,704</u>	<u>(95,876)</u>	<u>(27,172)</u>	<u>39,168</u>
Totals 2016	<u>35,264</u>	<u>105,357</u>	<u>(74,281)</u>	<u>31,076</u>	<u>66,340</u>

Notes on Funds:

- The Robertson Trust: Towards the salary costs of the organisation's manager.
- The Adaptation Fund: This is used to purchase specific adaptations for to enable clients to access computers is sourced from specific fundraising.
- Corra Foundation: To fund the administrators post
- Voluntary Action Fund: Towards the costs of the Volunteer Coordinator.

Note 5: Fixed Assets

Cost

Balance Brought Forward at 1st January 2017	2,844
Balance carried Forward at 31st December 2017	<u>2,844</u>

Depreciation

Balance Brought Forward at 1st January 2017	2,844
Balance carried Forward at 31st December 2017	<u>2,844</u>

Net Book Value

As at 31 December 2017	-
As at 31 December 2016	<u>-</u>

Note 6: Debtors

	2017	2016
Prepayments	567	558
Debtors	115	-
	<u>682</u>	<u>558</u>

Note 7: Creditors

	2017	2016
PAYE & NIC	2,497	1,823
Provision for Redundancy	2,232	2,232
Provision for Pension	1,400	592
	<u>6,129</u>	<u>4,647</u>

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 2017 as set out on pages 6 to 10.

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

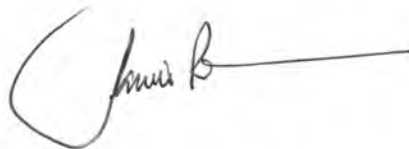
In the course of my examination, no matter has come to my attention

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

28th August 2018

Name

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

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