



Reusing computers to change lives

Pass IT On

## **Report and Financial Statements**

**For the year to**

**31st March 2023**

**Registered Charity Number SC033560**

**Report of the Trustees  
for the year to 31<sup>st</sup> March 2023**

**Trustees**

Lydia Morrow	Chair
Simon Maclaren	Treasurer
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.

## **Report of the Trustees (Continued) for the year to 31<sup>st</sup> March 2023**

### **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**

Pass IT On receives donations of used computer equipment from organisations and individuals throughout the Edinburgh and Lothians area.

Staff, volunteers and work placement trainees use specialised software to securely erase all data and refurbish the computers.

Anyone whose disability or long-term health condition makes it difficult or impossible to use publicly available IT can register with Pass IT On.

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 – to find out what they want to use their computer for and what adaptations they will need.

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.

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

Pass IT On continued to provide refurbished and recycled IT equipment to those whose disability or long-term health condition prohibited them from accessing other publicly available computers despite a challenging funding landscape, Cost of Living crisis and a change of location.

Don't Pass IT On ceased to operate at the end of 2022-23. All machines that were not returned were purchased by the recipients.

### **Financial Review**

In 2022 -23 restricted grant funding was received from The Robertson Trust.

Unrestricted funding was received from Sir James Roll Charitable Trust, Bank of Scotland Foundation, Christina Mary Hendrie Trust, The Hugh Fraser Foundation and Miss M E Swinton Paterson's Charitable Trust

Funding applications continued throughout the year and began to incorporate the costs expected from leasing premises in Edinburgh.

### **Reserves Policy**

Our policy is that a three months average unrestricted expenditure should be held in the general reserve fund. We did not achieve this at the year end due to additional resources to continue to run Pass IT On

## **Report of the Trustees (Continued) for the year to 31<sup>st</sup> March 2023**

during Covid-19 restrictions and time required to prepare for and move Pass IT On. We will continue to work towards this with the goal of achieving general reserve levels by the end of 2024/25.

### **Acknowledgements Volunteers, grants and donations**

The trustees would like to gratefully acknowledge all the hard work done by our staff this year through tough and generally uncertain conditions. Without their dedication the good work that was achieved this year would have been greatly reduced. Thanks also goes to our volunteers for the continued support throughout the year and to donors and funders for the grants received, particularly those set out in Note 2 of the accounts.

### **Financial Situation, Going Concern and Plans for the Future**

The board had recognised that while, at the end of the review period its reserves are short of the ideal position it is content to use these while other funding opportunities are explored.

Plans are in place to further reduce our expenditure, and necessarily our operations in the current funding situation. These will come into place if funding continues to be difficult to obtain.

Added emphasis on funding applications will be given this year to minimise use of reserves and to increase our income to reach more people in need of our services.

### **Plans for the future**

2022/23 has been a challenging year for the organisation. The Cost of Living crisis has had a marked impact on Pass IT On and our ability to secure grant funding. This is due to increasing numbers of organisations requiring additional funding and a necessary refocusing of grant funding towards assistance with utility and food bills.

The search for new premises will continue however our emphasis remains on securing funding for running costs.

Securing premises will allow for our Volunteering Programme to restart, and for more equipment to be processed and donated. Staff have remained in contact with volunteers throughout the year and volunteers are looking forward to returning to Pass IT On.

Training and support programmes to supplement our grants income and begin Pass IT On's journey to more self-sufficiency with regard to funding are currently on hold. Trustees look to these being implemented when staffing and funding levels are back up to pre-pandemic levels.

### **Statement of Trustees Responsibilities**

The Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

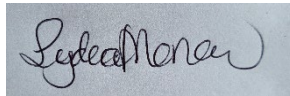
**Report of the Trustees (Continued)  
for the year to 31<sup>st</sup> March 2023**

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the company and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**This statement was approved by the trustees and signed on their behalf by:**



Signed

Lydia Morrow

30<sup>th</sup> December 2023

Trustee,

**Statement of Financial Activities  
Incorporating the Income and Expenditure Account  
for the year to 31st March 2023**

		<b>2023</b>			<b>2022</b>
		Un- restricted £	Restricted £	Total £	Total £
<b>Incoming resources</b>					
Grants	Note 2	15,250	17,250	32,500	38,455
Donations & Fundraising		861	-	861	1,180
		<u>16,111</u>	<u>17,250</u>	<u>33,361</u>	<u>39,635</u>
Used Equipment Sale		1,037	-	1,037	4,240
Benefits in kind		23,298	-	23,298	39,128
		<u>24,335</u>	<u>-</u>	<u>24,335</u>	<u>43,368</u>
<b>Total Incoming resources</b>		<u>40,446</u>	<u>17,250</u>	<u>57,696</u>	<u>83,003</u>
<b>Resources expended</b>					
Charitable Activities		38,002	32,250	70,252	89,338
Fundraising		780	-	780	3,180
<b>Total Resources expended</b>	Note 3	<u>38,782</u>	<u>32,250</u>	<u>71,032</u>	<u>92,518</u>
<b>Transfers between funds</b>		450	(450)	-	-
<b>Net Income</b>		<u>4,114</u>	<u>(15,450)</u>	<u>(13,336)</u>	<u>(9,515)</u>
Balance Brought Forward at 1st January		2,727	15,450	18,177	27,692
<b>Balance carried Forward at 31st March</b>	Note 4	<u>4,841</u>	<u>-</u>	<u>4,841</u>	<u>18,177</u>

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

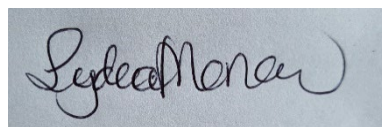
The company had no recognised gains or losses other than those included in the Statement of Financial Activities above.

The notes on pages 8 to 11 form part of these financial statements.

**Balance Sheet  
As at 31st March 2023**

		2023	2022
<b>FIXED ASSETS</b>			
Equipment at net book value	Note 5	-	-
<b>CURRENT ASSETS</b>			
Cash and Bank		10,915	25,828
		<u>10,915</u>	<u>25,828</u>
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	Note 6	6,074	7,651
<b>NET CURRENT ASSETS</b>		<u>4,841</u>	<u>18,177</u>
<b>NET ASSETS</b>		<u>4,841</u>	<u>18,177</u>
<b>FUNDS</b>			
Unrestricted		4,841	2,727
Restricted		-	15,450
<b>Total Funds</b>	Note 4	<u>4,841</u>	<u>18,177</u>

These accounts were approved by the Trustees on 30<sup>th</sup> December 2023



Signed

Lydia Morrow  
Trustee

The notes on pages 8 to 11 form part of these financial statements.

**Notes to the accounts forming part of the financial statements  
for the year to 31<sup>st</sup> March 2023**

**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 and amounts to £2,568 (2022: £2,697).

**Note 2: Grants Received**

<b>2023</b>	Un-restricted	Restricted
Scottish Government Device Refurbishment		
Robertson Trust		17,250
Miss M E Swinton Paterson's Charitable Trust	2,000	
Sir James Roll Charitable Trust	1,250	
Bank of Scotland Foundation	1,500	
Christina Mary Hendrie Trust	7,500	
Hugh Fraser Foundation	3,000	
	15,250	17,250



**Notes to the accounts forming part of the financial statements  
for the year to 31<sup>st</sup> March 2023 (Continued)**

<b>2022</b>	<b>Un-restricted</b>	<b>Restricted</b>
Scottish Government Device Refurbishment	-	15,000
Edinburgh & Lothians Health Foundation	-	
Connecting Communities Fund		5,000
Bank of Scotland Foundation	-	15,000
Stewart Investors	-	2,000
Amazon in the Community	1,403	-
Other	51	-
	<u>1,454</u>	<u>37,000</u>

**Note 3: Outgoing resources**

	<b>Un-Restricted</b>	<b>Restricted</b>	<b>Total</b>	<b>2021</b>
<b>Charitable Activities</b>				
Salaries and on costs	15,197	30,250	45,447	49,893
Office costs	-	543	543	1,333
IT & web expenses	-	-	-	107
Communications	-	615	615	1,201
Rent	6,000	-	6,000	12,000
Insurance	-	825	825	855
Provision for redundancy	455	17	472	2,479
Moving Costs	-	-	-	1,100
Adaptation costs	16,350	-	16,350	20,370
	<u>38,002</u>	<u>32,250</u>	<u>70,252</u>	<u>89,338</u>
Fundraising costs				
Cost of goods sold for fundraising	780	-	780	3,180
	<u>38,782</u>	<u>32,250</u>	<u>71,032</u>	<u>92,518</u>

**Salaries and on costs**

	<b>2023</b>	<b>2021</b>
Salaries	42,879	47,140
National Insurance contribution	-	5
Pension	2,568	2,748
	<u>45,447</u>	<u>49,893</u>

There is one full time and two part time employees (2019 one full time and one part time employee)

## Notes to the accounts forming part of the financial statements for the year to 31<sup>st</sup> March 2023 (Continued)

### Note 4: Funds

<b>2023</b>	Opening Balance	Received	Expended	Transfer	Net Change	Closing Balance
Adaptation Fund	450	-	-	(450)	(450)	-
Scottish Government Device Refurbishment	3,750	-	(3,750)	-	(3,750)	-
The Robertson Trust		17,250	(17,250)	-	-	-
The Bank of Scotland Foundation	11,250	-	(11,250)	-	(11,250)	-
<b>Total Restricted Funds</b>	<b>15,450</b>	<b>17,250</b>	<b>(32,250)</b>	<b>(450)</b>	<b>(15,450)</b>	<b>-</b>
General Funds	2,727	40,446	(38,782)	450	2,114	4,841
<b>Totals 2023</b>	<b>18,177</b>	<b>57,696</b>	<b>(71,032)</b>	<b>-</b>	<b>(13,336)</b>	<b>4,841</b>

<b>2022</b>	Opening Balance	Received	Expended	Net Change	Closing Balance
Adaptation Fund	450				450
Scottish Government Device Refurbishment	-	15,000	(11,250)	3,750	3,750
Edinburgh & Lothians Health Foundation Connecting Communities Fund		5,000	(5,000)	-	-
Stewart Investors	-	2,000	(2,000)	-	-
The Bank of Scotland Foundation	12,000	15,000	(15,750)	(750)	11,250
<b>Total Restricted Funds</b>	<b>12,450</b>	<b>37,000</b>	<b>(34,000)</b>	<b>3,000</b>	<b>15,450</b>
General Funds	15,242	46,003	(58,518)	(12,515)	2,727
<b>Totals 2022</b>	<b>27,692</b>	<b>83,003</b>	<b>(92,518)</b>	<b>(9,515)</b>	<b>18,177</b>

### Notes on Funds:

The Adaptation Fund:

This is used to purchase specific adaptations for to enable clients to access computers is sourced from specific fundraising. The Trustees, in consultation with the donor, agreed to merge this with general funds.

The Robertson Trust:

Towards the salary costs of the organisation's manager.

Voluntary Action Fund:

Towards the costs of the Volunteer Coordinator.

The Community Wellbeing Fund

The funder gave support for three separate areas:

**Notes to the accounts forming part of the financial statements  
for the year to 31<sup>st</sup> March 2023 (Continued)**

	Emergency pro-active grant for work during Pandemic
	Emergency pro-active grant for work during Pandemic
	Work during pandemic – equipment, Wi-Fi dongles, PPE, some staffing costs
Stewart Investors	Funding for periphery equipment for adaptations including Webcams, speakers and Wi-Fi adaptors
The Bank of Scotland Foundation	Funding for key staff salaries
Volunteering Support Fund	To fund volunteer coordinator and support other volunteer related activities

**Note 5: Fixed Assets**

**Cost**

Balance Brought Forward at 1st April 2022	<u>2,844</u>
Balance carried Forward at 31st March 2023	<u>2,844</u>

**Depreciation**

Balance Brought Forward at 1st April 2022	<u>2,844</u>
Balance carried Forward at 31st March 2023	<u>2,844</u>

**Net Book Value**

As at 31 March 2022	<u>-</u>
As at 31 March 2023	<u>-</u>

**Note 6: Creditors**

	<b>2023</b>	<b>2022</b>
PAYE & NIC	667	1,778
Provision for Redundancy	5,183	4,711
PC loan deposits	224	1,162
	<u>6,074</u>	<u>7,651</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 31<sup>st</sup> March 2023 as set out on pages 6 to 11.

<b>Respective responsibilities of trustees and examiner</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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.</p> <p>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>
<b>Basis of independent examiner's statement</b>	<p>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.</p>
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements: <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</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or</li> </ul> </li> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>

**Signed**

*Paul Williams*

**Date** 30th December 2023

Name

Paul Williams ACA

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Bridge Castle,  
West Lothian EH48 3DN