



Reusing computers to change lives

Pass IT On

## **Report and Financial Statements**

**For the year to**

**31st March 2024**

**Registered Charity Number SC033560**

**Report of the Trustees  
for the year to 31<sup>st</sup> March 2024**

**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 2024**

### **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. In 2023/24 this was in reduced numbers due to long term staff absence, scaling back of staff working hours due to financial pressures and increasingly challenging funding landscape.

Much of the work completed this year has been around fundraising, administration efficiencies and planning for the future.

We look forward to working towards returning to our previous levels of support to clients and volunteers in 24/25 onwards.

### **Financial Review**

In 2023/24 we received no restricted funding. Unrestricted funding was received from The Roberston Trust, The Corra Foundation, The Orcome Trust, and The Jules Thorn Charitable Trust.

Funding applications continue to incorporate the costs expected from leasing premises in Edinburgh to fulfil our plans to fully renew our volunteering programme.

### **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 2024**

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 25/26.

### **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 2023/24 has been a difficult year financially for Pass It On. The staff team remain dedicated to the continuation of the organisation and to its growth.

Trustees are kept informed of our financial position, funding applications and required reports at monthly trustee meetings.

A strategic planning day will be held in 24/25 to assess our future direction and begin implementation of our plans for the future.

### **Plans for the future**

Pass IT On has been affected by the cost of living crisis, and the knock on affect to available funding. A senior member of staff was unfortunately taken ill and on long term sick leave for the majority of the year. This affected the number of clients we could work with and necessitated a further pause of our volunteering programme. Happily the staff member is recovering and is currently in a phased return to work. We look forward to increasing the number of clients we can work with in 24/25.

Our main funder of 23/24 (The Robertson Trust) was kept informed of the situation and was content for us to continue to use our unrestricted grant funding for running costs. Staff and Trustees would like to take this opportunity to thank The Roberston Trust for their continued support over this difficult time.

The challenging nature of the Funding landscape continued to affect Pass It On in 23/24 and our remaining staff member has gone above and beyond keeping the organisation going while also applying for funding.

The search for new premises was necessarily put on hold in 23/24 and we will continue the search in 24/25 as we plan to begin to reintroduce our volunteering programme and training and support programmes.

### **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;

**Report of the Trustees (Continued)  
for the year to 31<sup>st</sup> March 2024**

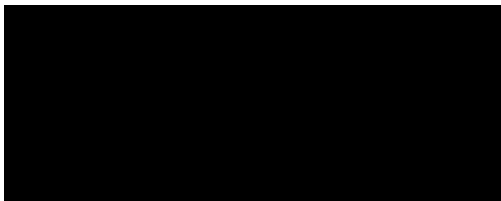
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial 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

Trustee,

17 December 2024

**Statement of Financial Activities  
Incorporating the Income and Expenditure Account  
for the year to 31st March 2024**

		<b>2024</b>			<b>2023</b>
		Un- restricted £	Restricted £	Total £	Total £
<b>Incoming resources</b>					
Grants	Note 2	31,500	-	31,500	32,500
Donations & Fundraising		866	-	866	861
		<u>32,366</u>	<u>-</u>	<u>32,366</u>	<u>33,361</u>
Used Equipment Sale		633	-	633	1,037
Benefits in kind		7,243	-	7,243	23,298
		<u>7,876</u>	<u>-</u>	<u>7,876</u>	<u>24,335</u>
<b>Total Incoming resources</b>		<u>40,242</u>	<u>-</u>	<u>40,242</u>	<u>57,696</u>
<b>Resources expended</b>					
Charitable Activities		29,524	-	29,524	70,252
Fundraising		475	-	475	780
<b>Total Resources expended</b>	Note 3	<u>29,999</u>	<u>-</u>	<u>29,999</u>	<u>71,032</u>
<b>Transfers between funds</b>		-	-	-	-
<b>Net Income</b>		10,243	-	10,243	(13,336)
Balance Brought Forward at 1st January		4,841	-	4,841	18,177
<b>Balance carried Forward at 31st March</b>	Note 4	<u>15,084</u>	<u>-</u>	<u>15,084</u>	<u>4,841</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.

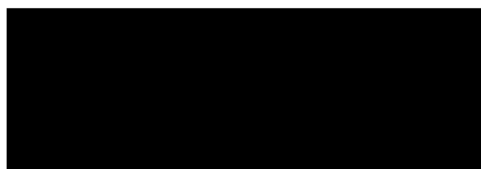
**Balance Sheet  
As at 31st March 2024**

		2024	2023
<b>FIXED ASSETS</b>			
Equipment at net book value	Note 5	-	-
<b>CURRENT ASSETS</b>			
Cash and Bank		20,796	10,915
		<u>20,796</u>	<u>10,915</u>
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	Note 6	5,712	6,074
<b>NET CURRENT ASSETS</b>		<u>15,084</u>	<u>4,841</u>
<b>NET ASSETS</b>		<u>15,084</u>	<u>4,841</u>
<b>FUNDS</b>			
Unrestricted		15,084	4,841
Restricted		-	-
<b>Total Funds</b>	Note 4	<u>15,084</u>	<u>4,841</u>

These accounts were approved by the Trustees on 17 December 2024

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 2024**

**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>2024</b>	<b>Un-restricted</b>	<b>Restricted</b>
Robertson Trust	16,500	-
Sir Jules Thorn Charitable Trust	2,000	-
Corra Foundation Henry Duncan Award	8,000	-
The Orcome Trust	5,000	-
	<hr/>	
	31,500	-
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<b>2023</b>	<b>Un-restricted</b>	<b>Restricted</b>
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	
	<hr/>	
	13,250	19,250
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**Notes to the accounts forming part of the financial statements  
for the year to 31<sup>st</sup> March 2024 (Continued)**

**Note 3: Outgoing resources**

	Un-Restricted	Restricted	Total	2023
<b>Charitable Activities</b>				
Salaries and on costs	20,897	-	20,897	45,447
Office costs	911	-	911	543
Communications	580	-	580	615
Rent	6,000	-	6,000	6,000
Insurance	847	-	847	825
Provision for redundancy	289	-	289	472
Adaptation costs				16,350
	<u>29,524</u>	<u>-</u>	<u>29,524</u>	<u>70,252</u>
Fundraising costs				
Cost of goods sold for fundraising	475	-	475	780
	<u>29,999</u>	<u>-</u>	<u>29,999</u>	<u>71,032</u>

**Salaries and on costs**

	2024	2023
Salaries	19,949	42,879
National Insurance contribution	-	-
Pension	948	2,568
	<u>20,897</u>	<u>45,447</u>

There is one full time and one part time employee. The full time member of staff was on sabbatical and then sick leave for the entirety of the year.

**Note 4: Funds**

2024	Opening Balance	Received	Expended	Transfer	Net Change	Closing Balance
Total Restricted Funds	-	-	-	-	-	-
General Funds	4,841	40,242	(29,999)		10,243	15,084
Totals 2024	<u>4,841</u>	<u>40,242</u>	<u>(29,999)</u>		<u>10,243</u>	<u>15,084</u>

## Notes to the accounts forming part of the financial statements for the year to 31<sup>st</sup> March 2024 (Continued)

<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)	-
Miss M E Swinton Paterson's Charitable Trust	-	2,000	(2,000)	-	-	-
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>19,250</b>	<b>(34,250)</b>	<b>(450)</b>	<b>(15,450)</b>	<b>-</b>
General Funds	2,727	38,446	(36,782)	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>

### 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.

Miss M E Swinton Paterson's  
Charitable Trust

Towards the running costs of the organisation.

Voluntary Action Fund:

Towards the costs of the Volunteer Coordinator.

The Community Wellbeing Fund

The funder gave support for three separate areas:  
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  
Funding for key staff salaries

The Bank of Scotland  
Foundation

Volunteering Support Fund

To fund volunteer coordinator and support other volunteer related activities

**Notes to the accounts forming part of the financial statements for the year to 31<sup>st</sup> March 2024 (Continued)**

**Note 5: Fixed Assets**

**Cost**

Balance Brought Forward at 1st April 2023	2,844
Balance carried Forward at 31st March 2024	<u>2,844</u>

**Depreciation**

Balance Brought Forward at 1st April 2023	2,844
Balance carried Forward at 31st March 2024	<u>2,844</u>

**Net Book Value**

As at 31 March 2023	-
As at 31 March 2024	<u>-</u>

**Note 6: Creditors**


	<b>2024</b>	<b>2023</b>
PAYE & NIC	240	667
Provision for Redundancy	5,472	5,183
PC loan deposits	-	224
	<u>5,712</u>	<u>6,074</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 2024 as set out on pages 6 to 11.

<p><b>Respective responsibilities of trustees and examiner</b></p>	<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. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>
<p><b>Basis of independent examiner’s statement</b></p>	<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>
<p><b>Independent examiner’s statement</b></p>	<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**  **Date** 17 December 2024

**Name** Paul Williams ACA

**Address** 