

# PASS ON PRELOVED ITEMS

England & Wales · Charity number 1183129

## Details

---

**Other names** POPI

**Status** Registered

**Legal form** CIO

**Registered** 2019-04-25

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** St Johns the Evangelist Church  
South Street  
Keighley  
West Yorkshire  
BD21 1BB

**Phone** 07514535079

**Email** [info@popi.org.uk](mailto:info@popi.org.uk)

## Activities

---

**Objects:** THE PREVENTION OR RELIEF OF POVERTY IN KEIGHLEY AND THE SURROUNDING AREAS BY PROVIDING: ITEMS TO FAMILIES IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

**Activities:** POPI is a Babybank service. We provide equipment for babies and children under 5 free of charge to families in need on a Referrals basis. Referrals can be made by professionals such as social workers and health visitors and support agencies such as Domestic Violence Support, Homestart and Refugee Support. Examples of items that we provide include prams, pushchairs, cots, clothing, toys, nappies.

## Classification

---

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

---

- **Area of benefit:** LOCAL
- Bradford City
- North Yorkshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£14,255	£18,278	-	-
2024-03-31	£18,922	£16,349	-	-
2023-03-31	£17,485	£14,171	-	-
2022-03-31	£12,762	£11,085	-	-
2021-03-31	£9,118	£10,441	-	-

## Trustees

---

Name	Role	Appointed
<b>Samantha Jane Craven</b>	Chair	2019-04-25
Laura Mitcham		2021-05-22
Rachel Le Pelley		2021-05-22

**PASS ON PRELOVED ITEMS**

England & Wales - Charity number 1183129

---

# Accounts

---

# **Pass on Preloved Items**

Charity number 1183129

## **Annual Report and Financial Statements for the year ended 31 March 2025**



## **Pass on Preloved Items**

### **Annual Report and Financial Statements for the year ended 31 March 2025**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Receipts and payments account	4
Statement of assets and liabilities	5
Notes to the accounts	6 to 7

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Pass on Preloved Items

## Trustees' report for the year ended 31 March 2025

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Samantha Craven	Chair	
Laura Mitcham	Treasurer	
Rachel Le Pelley		

**Charity number** 1183129 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>	
St Johns the Evangelist Church South Street Keighley BD21 1BB	Santander UK plc Bridle Road Bootle L30 4GB	National Westminster Bank plc Western Avenue Chatham ME4 4RT

### Accountants

#### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 25 April 2019 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

# **Pass on Preloved Items**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

The prevention or relief of poverty in Keighley and the surrounding areas by providing items to families in need and/or charities, or other organisations working to prevent or relieve poverty.

#### **The charity's main activities**

POPI is a Babybank service. We provide equipment for babies and children under 5 free of charge to families in need on a Referrals basis. Referrals can be made by professionals such as social workers and health visitors and support agencies such as Domestic Violence Support, Homestart and Refugee Support. Examples of items that we provide include prams, pushchairs, cots, clothing, toys, nappies.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty.

#### **Achievements and performance**

We are pleased to report that despite ongoing challenges related to the cost of living crisis, we have continued to provide a much needed and valued service to families in our community. This year, we have supported approximately 417 families, which is the equivalent of 1.14 families per day. This represents an increase on last year's figures, demonstrating the continued demand for our service.

In total, we have distributed approximately 4,119 items, averaging 9.9 items per family, a slight increase on the previous year. The items provided include essential equipment and supplies to help relieve pressure on families facing financial hardship.

Thanks to the ongoing generosity of donors and the careful management of resources, we have been able to meet this growing need. We remain committed to adapting to the changing needs of the community and to ensuring that every referral to us receives the support they need.

#### **Financial review**

The net payments for the year were £4,023, including net receipts of £2,840 on unrestricted funds and net payments of £6,863 on restricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £12,391.

We have agreed a reserves policy which seeks to ensure resources are available to meet rental costs, up to a year's supply of equipment including mattresses and safety gates and cover any significant reduction in the current level of donations received. Based on this the trustees have agreed a lower reserves target of £7,000 and an upper reserves target of £15,000.

Approved by the board of trustees on 15/10/2025

Laura Mitcham (Trustee)

**Pass on Preloved Items**  
**Receipts and payments account**  
**for the year ended 31 March 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants and donations	(2)	12,020	-	12,020	17,533
Fundraising		-	2,235	2,235	1,389
<b>Total receipts</b>		<u>12,020</u>	<u>2,235</u>	<u>14,255</u>	<u>18,922</u>
<b>Payments</b>					
Rent and rates		3,996	-	3,996	4,033
Cots and mattresses		1,032	2,860	3,892	2,551
Safety gates		309	4,658	4,967	3,353
Items for families		1,721	959	2,680	3,308
Pamper packs		1,131	-	1,131	1,335
Admin costs		182	-	182	4
Cleaning and premises costs		34	-	34	273
Insurance		213	-	213	195
Accountancy		561	-	561	396
Christmas PJs		1	621	622	820
Fundraising costs		-	-	-	81
<b>Total payments</b>		<u>9,180</u>	<u>9,098</u>	<u>18,278</u>	<u>16,349</u>
<b>Net receipts / (payments)</b>		<u>2,840</u>	<u>(6,863)</u>	<u>(4,023)</u>	<u>2,573</u>
<b>Fund balances brought forward</b>		<u>9,551</u>	<u>7,848</u>	<u>17,399</u>	<u>14,826</u>
<b>Fund balances carried forward</b>	(3)	<u>12,391</u>	<u>985</u>	<u>13,376</u>	<u>17,399</u>

**Pass on Preloved Items**  
**Statement of assets and liabilities**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	12,341	985	13,326	17,399
Cash in hand	50	-	50	-
<b>Total cash funds</b>	<u>12,391</u>	<u>985</u>	<u>13,376</u>	<u>17,399</u>

<b>Debtors and prepayments</b>	2025
	£
Prepayments	178
	<u>178</u>

<b>Liabilities</b>	2025
	£
Accruals	528
	<u>528</u>

The financial statements were approved by the board of trustees on 15/10/2025

Laura Mitcham (Trustee)

# **Pass on Preloved Items**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Pass on Preloved Items**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Skipton Building Society	5,000	-	5,000	500
Keighley Town Council	-	-	-	500
National Lottery Community Fund (NLCF)	-	-	-	9,100
North Yorkshire Council	-	-	-	990
Other donations	7,020	-	7,020	6,443
	<u>12,020</u>	<u>-</u>	<u>12,020</u>	<u>17,533</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Winter Appeal	86	650	621	-	115
NLCF	7,762	-	7,762	-	-
Moses Baskets	-	1,585	715	-	870
	<u>7,848</u>	<u>2,235</u>	<u>9,098</u>	<u>-</u>	<u>985</u>

Fund name	Purpose of restriction
Winter Appeal	Donations to be used to purchase winter Grobags, sleepsuits, warm pyjamas and hooded blankets.
NLCF	To purchase safety equipment for families including mattresses, safety gates, fireguards and toiletries.
Moses Baskets	To purchase new Moses baskets.

**4 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**PASS ON PRELOVED ITEMS**

England & Wales - Charity number 1183129

---

# Accounts

---

# Pass on Preloved Items

Charity number 1183129

## Annual Report and Financial Statements for the year ended 31 March 2024



## **Pass on Preloved Items**

### **Annual Report and Financial Statements for the year ended 31 March 2024**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Receipts and payments account	4
Statement of assets and liabilities	5
Notes to the accounts	6 to 7

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Pass on Preloved Items**

## **Trustees' report for the year ended 31 March 2024**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Samantha Craven	Chair	
Laura Mitcham	Treasurer	
Rachel Le Pelley		
Ann Whitaker		Resigned 22 May 2023
<b>Charity number</b>	1183129	Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
St Johns the Evangelist Church Marks C South Street Keighley BD21 1BB	Santander UK plc Bridle Road Bootle L30 4GB

### **Accountants**

#### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) formed on 25 April 2019 and is governed by a constitution.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Pass on Preloved Items**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **Objectives and activities**

#### **The charity's objects**

The prevention or relief of poverty in Keighley and the surrounding areas by providing items to families in need and/or charities, or other organisations working to prevent or relieve poverty.

#### **The charity's main activities**

POPI is a Babybank service. We provide equipment for babies and children under 5 free of charge to families in need on a Referrals basis. Referrals can be made by professionals such as social workers and health visitors and support agencies such as Domestic Violence Support, Homestart and Refugee Support. Examples of items that we provide include prams, pushchairs, cots, clothing, toys, nappies.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty.

#### **Achievements and performance**

Although the amount of assistance required has reduced compared to the previous year, the cost of living crisis ensures we have still provided a much needed service over the year. We have helped approximately 391 families this year which is the equivalent of 1.1 families per day. This time last year we were helping 1.9 families per day. We have given out approximately 3,350 items which is the equivalent of 9.2 items per family. This time last year it was 10 items per family.

We have managed to secure a National Lottery grant of £9,100. Some of these funds have already been utilised for the purchase of much needed safety equipment for families. Due to a lack of storage space, the remainder of the funds will be used gradually over the next few months.

#### **Financial review**

The net receipts for the year were £2,573, including net payments of £1,866 on unrestricted funds and net receipts of £4,439 on restricted funds.

#### **Reserves policy**

The charity's free reserves, at the year end were £9,551.

We have agreed a reserves policy which seeks to ensure resources are available to meet rental costs, up to a year's supply of equipment including mattresses and safety gates and cover any significant reduction in the current level of donations received. Based on this the trustees have agreed a lower reserves target of £7,000 and an upper reserves target of £15,000.

Approved by the board of trustees on 19/09/2024

Laura Mitcham (Trustee)

**Pass on Preloved Items**  
**Receipts and payments account**  
**for the year ended 31 March 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants and donations	(2)	6,943	10,590	17,533	12,452
Fundraising		483	906	1,389	5,033
<b>Total receipts</b>		<u>7,426</u>	<u>11,496</u>	<u>18,922</u>	<u>17,485</u>
<b>Payments</b>					
Rent and rates		4,033	-	4,033	3,996
Cots and mattresses		713	1,838	2,551	2,289
Safety Gates		572	2,781	3,353	2,497
Items for Families		2,385	923	3,308	2,958
Pamper packs		640	695	1,335	1,477
Stationery		4	-	4	18
Cleaning and premises costs		273	-	273	118
Insurance		195	-	195	192
Accountancy		396	-	396	240
Christmas PJs		-	820	820	386
Fundraising costs		81	-	81	-
<b>Total payments</b>		<u>9,292</u>	<u>7,057</u>	<u>16,349</u>	<u>14,171</u>
<b>Net receipts / (payments)</b>		<u>(1,866)</u>	<u>4,439</u>	<u>2,573</u>	<u>3,314</u>
<b>Fund balances brought forward</b>		<u>11,417</u>	<u>3,409</u>	<u>14,826</u>	<u>11,512</u>
<b>Fund balances carried forward</b>	(3)	<u>9,551</u>	<u>7,848</u>	<u>17,399</u>	<u>14,826</u>

**Pass on Preloved Items**  
**Statement of assets and liabilities**  
**as at 31 March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	9,551	7,848	17,399	14,826
<b>Total cash funds</b>	<u>9,551</u>	<u>7,848</u>	<u>17,399</u>	<u>14,826</u>

**Other monetary assets**

Prepayments - Insurance

2024
£
162
<u>162</u>

**Liability**

Accountancy

2024
£
561
<u>561</u>

The financial statements were approved by the board of trustees on 19/09/2024

Laura Mitcham (Trustee)

# **Pass on Preloved Items**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Pass on Preloved Items**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Keighley Town Council	-	500	500	5,000
National Lottery Community Fund (NLCF)	-	9,100	9,100	-
North Yorkshire Council (NYC)	-	990	990	-
Skipton Building Society	500	-	500	2,500
Other donations	6,443	-	6,443	4,952
	<u>6,943</u>	<u>10,590</u>	<u>17,533</u>	<u>12,452</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Pamper Packs	695	-	695	-	-
Keighley Town Council	2,714	500	3,214	-	-
Winter Appeal	-	906	820	-	86
NYC - Early Help : Get Going	-	990	990	-	-
NLCF - POPI	-	9,100	1,338	-	7,762
	<u>3,409</u>	<u>11,496</u>	<u>7,057</u>	<u>-</u>	<u>7,848</u>

**Fund name**

Pamper Packs

Keighley Town Council

Winter Appeal

NYC - Early Help : Get Going

National Lottery

**Purpose of restriction**

Donations to be used to purchase items for pamper packs.

Funding for the purchase of mattresses and stairgates.

Donations to be used to purchase winter Grobags, sleepsuits, warm pyjamas and hooded blankets.

To purchase safety gates and mattresses.

To purchase safety equipment for families including mattresses, safety gates, fireguards and toiletries.

**4 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**PASS ON PRELOVED ITEMS**

England & Wales - Charity number 1183129

---

# Accounts

---

# **Pass on Preloved Items**

Charity number 1183129

## **Annual Report and Financial Statements for the year ended 31 March 2023**



West Yorkshire Community Accounting Service

## **Pass on Preloved Items**

### **Annual Report and Financial Statements for the year ended 31 March 2023**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Receipts and payments account	4
Statement of assets and liabilities	5
Notes to the accounts	6 to 7

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Pass on Preloved Items**

## **Trustees' report for the year ended 31 March 2023**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Samantha Craven	Chair	
Ann Whitaker		Resigned 22 May 2023
Laura Mitcham		
Rachel Le Pelley		

### **Charity number**

The charity was registered with the Charity Commission for England and Wales, number 1183129, on 25 April 2019.

### **Principal address**

St Marks Church Hall  
64 Green Head Road  
Keighley  
BD20 6ED

### **Bankers**

Santander UK plc  
Bridle Road  
Bootle  
L30 4GB

### **Accountants**

#### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) formed on 25 April 2019 and is governed by a constitution.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

## **Pass on Preloved Items**

### **Trustees' report (continued) for the year ended 31 March 2023**

#### **Objectives and activities**

##### **The charity's objects**

The prevention or relief of poverty in Keighley and the surrounding areas by providing items to families in need and/or charities, or other organisations working to prevent or relieve poverty.

##### **Main activities**

POPI is a Babybank service. We provide equipment for babies and children under 5 free of charge to families in need on a Referrals basis. Referrals can be made by professionals such as social workers and health visitors and support agencies such as Domestic Violence Support, Homestart and Refugee Support. Examples of items that we provide include prams, pushchairs, cots, clothing, toys, nappies.

##### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty.

##### **Achievements and performance**

With the current cost of living crisis and increasing energy bills we have seen a significant increase in the use of our services over the last year. We have helped approximately 725 families this year which is the equivalent of 1.9 families per day. This time last year we were helping 1.2 families per day. We have given out approximately 3,800 items which is the equivalent of 10 items per family. This time last year it was 6 items per family.

Also in response to the war beginning in Ukraine and families seeking safety in the UK along with the poverty in our area we helped the new refugees with items from POPI along with extra toys and clothes for the refugee children.

##### **Financial review**

The net receipts for the year was £3,314, including net payments of £16 on unrestricted funds and net receipts of £3,330 on restricted funds.

##### **Reserves policy**

The charity's free reserves, at the year end were £11,417.

We have agreed a reserves policy which seeks to ensure resources are available to meet rental costs, up to a year's supply of equipment including mattresses and stairgates and cover any significant reduction in the current level of donations received. Based on this the trustees have agreed a lower reserves target of £7,000 and an upper reserves target of £15,000.

Approved by the board of trustees on 21/9/2023

Laura Mitcham (Trustee)

**Pass on Preloved Items**  
**Receipts and payments account**  
**for the year ended 31 March 2023**

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants and donations	(2)	4,952	7,500	12,452	11,502
Fundraising		1,585	3,448	5,033	1,260
<b>Total receipts</b>		<u>6,537</u>	<u>10,948</u>	<u>17,485</u>	<u>12,762</u>
<b>Payments</b>					
Rent and rates		3,996	-	3,996	3,906
Cots and mattresses		-	2,289	2,289	1,771
Safety Gates		-	2,497	2,497	1,979
Items for Families		1,920	1,038	2,958	621
Pamper packs		-	1,477	1,477	514
Stationery		18	-	18	20
Cleaning and sundries		118	-	118	347
Insurance		192	-	192	187
Website		-	-	-	758
Consultancy		-	-	-	350
Accountancy		240	-	240	210
Christmas PJs		69	317	386	422
<b>Total payments</b>		<u>6,553</u>	<u>7,618</u>	<u>14,171</u>	<u>11,085</u>
<b>Net receipts / (payments)</b>		<u>(16)</u>	<u>3,330</u>	<u>3,314</u>	<u>1,677</u>
<b>Net movement in funds</b>		<u>(16)</u>	<u>3,330</u>	<u>3,314</u>	<u>1,677</u>
<b>Fund balances brought forward</b>		<u>11,433</u>	<u>79</u>	<u>11,512</u>	<u>9,835</u>
<b>Fund balances carried forward</b>	(3)	<u>11,417</u>	<u>3,409</u>	<u>14,826</u>	<u>11,512</u>

**Pass on Preloved Items**  
**Statement of assets and liabilities**  
**as at 31 March 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	11,417	3,409	14,826	11,512
<b>Total cash funds</b>	<u>11,417</u>	<u>3,409</u>	<u>14,826</u>	<u>11,512</u>

**Other monetary assets**

	2023
	£
Prepaid insurance	160
	<u>160</u>

**Liability**

	2023
	£
Accountancy	396
	<u>396</u>

The financial statements were approved by the board of trustees on 21/9/2023

Laura Mitcham (Trustee)

# **Pass on Preloved Items**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Pass on Preloved Items**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Keighley Town Council	-	5,000	5,000	-
Skipton Building Society	-	2,500	2,500	-
The Craven Trust	-	-	-	1,432
Other donations	4,952	-	4,952	10,070
	<u>4,952</u>	<u>7,500</u>	<u>12,452</u>	<u>11,502</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Pamper Packs	79	2,093	1,477	-	695
Winter Appeal	-	317	317	-	-
Ukraine Appeal	-	1,038	1,038	-	-
Keighley Town Council	-	5,000	2,286	-	2,714
Skipton Building Society	-	2,500	2,500	-	-
	<u>79</u>	<u>10,948</u>	<u>7,618</u>	<u>-</u>	<u>3,409</u>

**Fund name**

Pamper Packs  
Winter Appeal  
Ukraine Appeal  
Keighley Town Council  
Skipton Building Society

**Purpose of restriction**

Donations to be used to purchase items for pamper packs.  
Donations to be used to purchase Christmas pyjamas and gifts.  
Donations to be used to support Ukrainian families.  
Funding for the purchase of mattresses and stairgates.  
Funding for the purchase of mattresses, stairgates and buggies.

**4 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**PASS ON PRELOVED ITEMS**

England & Wales - Charity number 1183129

---

# Accounts

---

# **Pass on Preloved Items**

Charity number 1183129

## **Annual Report and Financial Statements for the year ended 31 March 2022**



West Yorkshire Community Accounting Service

## **Pass on Preloved Items**

### **Annual Report and Financial Statements for the year ended 31 March 2022**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Receipts and payments account	4
Statement of assets and liabilities	5
Notes to the accounts	6 to 7

**Prepared by West Yorkshire Community Accountancy Service CIO**

# Pass on Preloved Items

## Trustees' report for the year ended 31 March 2022

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Samantha Craven	Chair	
Ann Whitaker		
Fiona Evans		Resigned 29 July 2021
Laura Mitcham		Appointed 22 May 2021
Rachel Le Pelley		Appointed 22 May 2021

### Charity number

The charity was registered with the Charity Commission for England and Wales, number 1183129, on 25 April 2019.

### Principal address

St Marks Church Hall  
64 Green Head Road  
Keighley  
BD20 6ED

### Bankers

Santander UK plc  
Bridle Road  
Bootle  
L30 4GB

### Accountants

#### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 25 April 2019 and is governed by a constitution.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

# **Pass on Preloved Items**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Objectives and activities**

#### **The charity's objects**

The prevention or relief of poverty in Keighley and the surrounding areas by providing items to families in need and/or charities, or other organisations working to prevent or relieve poverty.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty.

#### **Achievements and performance**

POPI has helped a total of 468 vulnerable families over this financial year, providing over 2,092 items in total. Demand for our service is increasing all the time due to the cost of living becoming unaffordable for many families and also the recent arrival of refugees from Ukraine.

#### **Financial review**

The net receipts for the year were £1,677, including net receipts of £2,649 on unrestricted funds and net payments of £972 on restricted funds.

Despite challenging conditions caused by the ongoing Covid-19 pandemic, our financial position remains strong as we end the financial year. We hold just over £11.5k in our bank account as a result of a number of recent unexpected donations. However we are experiencing an increase in referrals as a result of the current cost of living crisis and we expect this to increase further over the coming months. Maintaining a strong position means that we are able to move forward with confidence into our next financial year.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £11,433.

We have agreed a reserves policy of £7,000 to be kept on deposit which equates to approximately one years running costs.

We are currently holding more than this due to a number of unexpected donations. However we may need to move to larger premises in the near future which is likely to increase our accommodation costs.

Signed on behalf of the board of trustees on 28/9/2022

Ann Whitaker (Trustee)

**Pass on Preloved Items**  
**Receipts and payments account**  
**for the year ended 31 March 2022**

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Grants and donations	(2)	9,649	1,853	11,502	7,058
Fundraising		718	542	1,260	2,060
<b>Total receipts</b>		<u>10,367</u>	<u>2,395</u>	<u>12,762</u>	<u>9,118</u>
<b>Payments</b>					
Rent and rates		3,906	-	3,906	3,573
Cots and mattresses		1,176	595	1,771	2,646
Safety Gates		1,142	837	1,979	1,290
Costa Vouchers		-	-	-	100
Items for Families		621	-	621	1,154
Pamper packs		-	514	514	109
Stationery		20	-	20	7
Cleaning and sundries		347	-	347	332
Insurance		187	-	187	230
Website		108	650	758	650
Consultancy		-	350	350	350
Accountancy		210	-	210	-
Christmas PJs		1	421	422	-
<b>Total payments</b>		<u>7,718</u>	<u>3,367</u>	<u>11,085</u>	<u>10,441</u>
<b>Net receipts / (payments)</b>		<u>2,649</u>	<u>(972)</u>	<u>1,677</u>	<u>(1,323)</u>
<b>Fund balances brought forward</b>		<u>8,784</u>	<u>1,051</u>	<u>9,835</u>	<u>11,158</u>
<b>Fund balances carried forward</b>	(3)	<u>11,433</u>	<u>79</u>	<u>11,512</u>	<u>9,835</u>

**Pass on Preloved Items**  
**Statement of assets and liabilities**  
**as at 31 March 2022**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	11,433	79	11,512	9,835
<b>Total cash funds</b>	<u>11,433</u>	<u>79</u>	<u>11,512</u>	<u>9,835</u>
<b>Other monetary assets</b>			£	
Prepaid insurance			<u>156</u>	
			<u>156</u>	
<b>Liabilities</b>			£	
Accountancy			<u>240</u>	
			<u>240</u>	

**Approval of the accounts**

The financial statements were approved by the board of trustees on 28/9/2022

Ann Whitaker (Trustee)

# **Pass on Preloved Items**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Pass on Preloved Items**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bradford Metropolitan District Council	-	-	-	2,000
The Craven Trust	-	1,432	1,432	-
Donations	9,649	421	10,070	5,058
	<u>9,649</u>	<u>1,853</u>	<u>11,502</u>	<u>7,058</u>

3 Restricted funds	Balance b/f £	Receipts £	Payments £	Transfers £	Balance c/f £
Transformation Programme	1,000	-	1,000	-	-
Pamper Packs	51	542	514	-	79
The Craven Trust	-	1,432	1,432	-	-
Christmas PJs	-	421	421	-	-
	<u>1,051</u>	<u>2,395</u>	<u>3,367</u>	<u>-</u>	<u>79</u>

**Fund name**

**Purpose of restriction**

Transformation Programme To support the development of both a website and system for measuring outcomes and impact.

Pamper Packs Restricted donations to be used to purchase items for pamper packs.

The Craven Trust Towards the cost of cot bed mattresses and safety gates

Christmas PJs Restricted donations to be used to purchase Christmas pyjamas.

**4 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**PASS ON PRELOVED ITEMS**

England & Wales - Charity number 1183129

---

# Accounts

---

# Pass on Preloved Items

Charity number 1183129

## Annual Report and Financial Statements for the year ended 31 March 2021



Pass On Preloved  
Items (POPI)  
Registered Charity no 1183129 CIO



West Yorkshire Community Accounting Service

## **Pass on Preloved Items**

# **Annual Report and Financial Statements for the year ended 31 March 2021**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Receipts and payments account	4
Statement of assets and liabilities	5
Notes to the accounts	6 to 7

**Prepared by West Yorkshire Community Accounting Service**

## **Pass on Preloved Items**

### **Trustees' report for the year ended 31 March 2021**

#### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Samantha Craven	Chair	
Ann Whitaker		
Fiona Evans		Resigned 31 July 2021
Laura Mitcham		Appointed 22 May 2021
Rachel Le Pelley		Appointed 22 May 2021

#### **Charity number**

The charity was registered with the Charity Commission for England and Wales, number 1183129, on 25 April 2019.

#### **Principal address**

St Marks Church Hall  
64 Green Head Road  
Keighley  
BD20 6ED

#### **Bankers**

Santander UK plc  
Bridle Road  
Bootle  
L30 4GB

#### **Accountants**

##### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

#### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) formed on 25 April 2019 and is governed by a constitution.

#### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

## **Pass on Preloved Items**

### **Trustees' report (continued) for the year ended 31 March 2021**

#### **Objectives and activities**

##### **The charity's objects**

The prevention or relief of poverty in Keighley and the surrounding areas by providing items to families in need and/or charities, or other organisations working to prevent or relieve poverty.

##### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty.

##### **Achievements and performance**

POPI has helped a total of 334 vulnerable families over the financial year, providing over 1,666 items. We remained open throughout the pandemic for at least one session per week, supporting families who needed items for their babies and toddlers to keep them safe, warm and happy. We stock almost everything that is needed from birth to 5 including cots, prams and pushchairs, safety gates, clothes and toys.

The pandemic meant that we were unable to accept donations of preloved items for quite some time, meaning that we had to purchase many of the items that would usually be donated. Notably, we spent over £5,500 on items for local families including nearly £2,700 on new cots and cotbeds.

In August 2020, POPI moved to new premises at St Mark's Church Hall, Utley. We currently open for three sessions each week to receive donations and provide professional referees with the items that their families need. All shifts are run solely by volunteers to keep overheads to a minimum.

##### **Financial review**

The net payments for the year were £1,323, including net payments of £2,374 on unrestricted funds and net receipts of £1,051 on restricted funds.

Over the past year we have been relying mainly on our deposit funds to fund our main activities. Prior to the pandemic, we held sales of baby items every few months which raised between £500-£800 each time. We used this money to buy mattresses (to go with our preloved cots/cotbeds) and safety gates. Clearly it wouldn't be possible to have large numbers of people in a church hall at the moment and so this source of income has paused for the time being. We are fortunate that we were in a good position financially when the pandemic hit so we have been able to use our deposit funds to cover both our rent and any items needed for families. Whilst this has made a big dent in our finances, we still hold over £7,000 on deposit which puts us in a strong position for the next financial year. We have submitted two funding applications for mattresses and safety gates and plan to submit further applications over the next couple of months to improve our position.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

##### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £8,784.

The trustees wish to maintain reserves sufficient to cover one year's running costs which are estimated to be £7,000.

Signed on behalf of the board of trustees on 14/08/2021

Ann Whitaker (Trustee)

**Pass on Preloved Items**  
**Receipts and payments account**  
**for the year ended 31 March 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Receipts</b>					
Grants and donations	(2)	4,898	2,160	7,058	6,519
Fundraising		2,060	-	2,060	4,052
Donation from unincorporated association		-	-	-	7,436
<b>Total receipts</b>		<u>6,958</u>	<u>2,160</u>	<u>9,118</u>	<u>18,007</u>
<b>Payments</b>					
Rent and rates		3,573	-	3,573	2,909
Cots and mattresses		2,646	-	2,646	1,444
Safety Gates		1,290	-	1,290	839
Costa Vouchers		100	-	100	210
Items for Families		1,154	-	1,154	956
Pamper packs		-	109	109	-
Equipment		-	-	-	34
Stationery		7	-	7	65
Cleaning and sundries		332	-	332	174
Insurance		230	-	230	218
Website		-	650	650	-
Consultancy		-	350	350	-
<b>Total payments</b>		<u>9,332</u>	<u>1,109</u>	<u>10,441</u>	<u>6,849</u>
<b>Net receipts / (payments)</b>		<u>(2,374)</u>	<u>1,051</u>	<u>(1,323)</u>	<u>11,158</u>
<b>Fund balances brought forward</b>		<u>11,158</u>	<u>-</u>	<u>11,158</u>	<u>-</u>
<b>Fund balances carried forward</b>	(4)	<u>8,784</u>	<u>1,051</u>	<u>9,835</u>	<u>11,158</u>

**Pass on Preloved Items**  
**Statement of assets and liabilities**  
**as at 31 March 2021**

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	8,784	1,051	9,835	11,158
<b>Total cash funds</b>	<u>8,784</u>	<u>1,051</u>	<u>9,835</u>	<u>11,158</u>
<b>Other monetary assets</b>			£	
Gift Aid owed			524	
Prepaid insurance			192	
			<u>716</u>	
<b>Liabilities</b>			£	
Accountancy			210	
			<u>210</u>	

**Approval of the accounts**

The financial statements were approved by the board of trustees on 14/08/2021

Ann Whitaker (Trustee)

# **Pass on Preloved Items**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Pass on Preloved Items**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>2 Grants and donations</b>	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Bradford Metropolitan District Council	-	2,000	2,000	-
Donations	4,898	160	5,058	6,519
	<u>4,898</u>	<u>2,160</u>	<u>7,058</u>	<u>6,519</u>

<b>3 Restricted funds</b>	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Transformation Programme	-	2,000	1,000	-	1,000
Pamper Packs	-	160	109	-	51
	<u>-</u>	<u>2,160</u>	<u>1,109</u>	<u>-</u>	<u>1,051</u>

**Fund name**

**Purpose of restriction**

Transformation Programme	To support the development of both a website and system for measuring outcomes and impact.
Pamper Packs	Restricted donations to be used to purchase items for pamper packs.

**4 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.