

# **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**

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**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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total 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>		<b>6,537</b>	<b>10,948</b>	<b>17,485</b>	<b>12,762</b>
<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>		<b>6,553</b>	<b>7,618</b>	<b>14,171</b>	<b>11,085</b>
<b>Net receipts / (payments)</b>		<b>(16)</b>	<b>3,330</b>	<b>3,314</b>	<b>1,677</b>
<b>Net movement in funds</b>		<b>(16)</b>	<b>3,330</b>	<b>3,314</b>	<b>1,677</b>
<b>Fund balances brought forward</b>		<b>11,433</b>	<b>79</b>	<b>11,512</b>	<b>9,835</b>
<b>Fund balances carried forward</b>	(3)	<b>11,417</b>	<b>3,409</b>	<b>14,826</b>	<b>11,512</b>

**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>
<b>Other monetary assets</b>			2023	
			£	
Prepaid insurance			<u>160</u>	
			<u>160</u>	
<b>Liability</b>			2023	
			£	
Accountancy			<u>396</u>	
			<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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 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.