



Report and Financial Statements for the Year Ended 31 Aug 2022

Charity Number 1191973

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Reference and Administrative Information

Charity Name:	Pass It on
Charity Registration Number:	1191973
Registered Office:	Smiths News, London Travel News, Axis Park, Langley, Slough SL3 8AG
Trustees:	Michael Makinson (Chairman) Mahendrasinh Jadeja Roddy Martin Zoe Cruice
Management Committee	Jonathan Bunting Jonathan Denton Rachael Stewart-Davis
Solicitors:	Foot Anstey
Bankers:	The Co-operative Bank

Report of the trustees for the year ending 31 August 2022

The trustees of the Pass It On charity present their annual report and related financial statements for the year ended 31 August 2022 and confirm they comply with the requirements of the Charities Act 2011, and the Charities SORP (FRS 102).

Our Aim & Objectives

Our CIO is, for the public benefit, to prevent and relieve hardship, need and distress among persons who are homeless or at risk of becoming homeless or are otherwise vulnerable.

The focus of our work

Normally we collect donations of new and second-hand goods (clothing, food, toiletries, hygiene products, bedding etc) from private individuals and corporate entities but this year and as a result of the Covid 19 pandemic our donations strategy focussed primarily on new items.

Operations

Using the Smiths News network of newspaper and magazine distribution warehouses we established a base of operations in Wednesbury which would serve as the main sorting hub. The remaining 36 Smiths News distribution centres across the UK were designated as collection hubs each with a Pass It On champion that is responsible for organising fund-raising events with the support of centrally created collateral.

Website <https://passitonofficial.org/>

Our website, social media channels Instagram and Facebook are the key communication channels we use to talk to volunteers and also request support for donations. We have a weekly schedule of messages that focus around our key campaigns and we provide updates along the way. Our operational success is down to the dedicated time from volunteers. The steerco group is connected to the trustees via a whatsapp group sharing regular updates on progress.

How our activities deliver public benefit?

Our funding limits the services we can provide in the target areas we operate and we have a longer-term vision that we will partner with other third parties to provide services such as podiatry, hairdressing, dentistry etc.

The charity provides a direct benefit to the individuals who are homeless or at risk of homelessness by supplying vital items and services they would otherwise struggle to secure including adequate clothing, food, personal care items and to date the organisation has (i) worked with existing organisations in a given geographical location to identify those who are homeless or at risk of being so, and / or (ii) used its volunteers to be present on the ground in a particular locality to identify those who are homeless or at risk of being so. This approach will continue going forward. If the organisations capacity allows it to start offering support to other vulnerable groups, in the future trustees will adopt criteria to this effect.

The organisation currently operates exclusively in England and Wales however, it is possible that we will carry out activities in Scotland, and if so, the needs it seeks to address will be the same as our work in England and Wales – through existing organisations that are already working with the homeless in the region to identify particular areas of need.

Objectives in Year

Pass it On will continue to support our street friends and seek to alleviate their immediate hardships, but continues to believe that the State, through local authorities, needs to act more urgently and more systematically in fulfilling its statutory duties to accommodate the vulnerable that are homeless or at risk of homelessness, through formulated strategies undertaking early interventions.

Our in-year objectives did not change from year 1 and similarly were delivered in full albeit in a slightly different shape as our first year was impacted by the Corona virus pandemic. We delivered 3 campaigns in the year – Jan, June and October coinciding with key seasons or known peaks and through Spring and Summer we focussed on personal hygiene, skin protection and lighter clothing along with nutrition and hydration products, whilst in Winter our primary focus was on health and wellbeing and dealing with the colder temperatures.

Out Reach

As a consequence of the Covid pandemic we struggled to maintain all of our existing volunteer base but nevertheless as a result of our focus on corporate donations of new clothing items, food and healthcare packs and not used clothing items our resourcing requirements was less than in the previous year and consequently our operation was not impacted. Our distribution remained the same, organised directly or in conjunction with organisations that are currently operating in our

target areas. In each of the locations we partner existing charities or incumbent support organisations in the execution and these take the form of either a static point, usually one which our street friends attend for food, drink or other support services or we walk the streets in conjunction with a local charity or similar organisation, following a pre-determined route which considers all of the areas that our street friends are. In addition this year we partnered with Showerbox (<https://showerbox.org/>) with a mission to **provide free and secure shower space for the street and hidden homeless in London**. A small team of Pass It On volunteers attended a showerbox location in London and were able to provide a care package to every individual who used the facilities during a Saturday morning. We have built a strong relationship with Showerbox, who plan to open a venue in Birmingham and we have agreed to support this new location on a more frequent basis in the future. Finally in FY 2022 but executed in FY 2023 Pass It On has commissioned a small range of Christmas greetings cards which, will be available for sale in November and we will report in more detail in our 2023 trustee's report.

In our second year operating as a charity

We further strengthened our existing corporate partnerships all outside of the immediate industry of Newspapers and Magazine wholesaling, and supporting our drive for independence and sustainability. We created a robust yet realistic 3-year plan and undertook a feasibility study to determine if additional services such hair & feet care provision could be practically sourced and delivered.

The website created in our first year is fully maintained and current <https://passitonofficial.org/> with simple 'go to' pages which detailed important information on what we are doing, why we are doing it and how anyone can support. Additionally we have links to our Just Giving charitable page where we have been successful in raising the majority of our in-year financial donations. The website is updated regularly and often links to our social media channels Instagram and Facebook. The website enables regular and consistent communication to our volunteer, supporters and anyone who is curious to know more about us.

Our independent banking facility and Just Giving applications were successfully registered and we set up all of the appropriate charity framework and governance functions required to operate the charity.

To date we collected and sorted over 8,000 items of clothing and distributed 5,000 items in 14 cities across the UK utilising more than 50 volunteers. We gave away hot and cold drinks, supporting 1,200 homeless and vulnerable people. Providing our ruck sack care packs filled with essentials – food, drinks, toiletries, sleeping bags.

Achievements

Nominated, coming runners up for philanthropy award at the National Magazine Awards

We also deliver a wider benefit by providing a means for individuals and companies to channel surplus goods for the benefit of those in need, thereby reducing waste and protecting the environment

Financial Review

BRANCH : BUSINESS DIRECTPLUS 0892996722291500 BIC : CPBKGB22 IBAN : GB83CPBK08929967222915 TYPE : COMMUNITY DIR PASS IT ON FY22				
Date	Description	Withdrawals	Deposits	Balance
	NEW ACCOUNT			-
20-Aug-21	STEWART-DAVIS R RACHAEL - From Just Giving		1.00	1.00
02-Sep-21	STEWART-DAVIS R RACHAEL - From Just Giving		5,000.00	5,001.00
03-Sep-21	STEWART-DAVIS R RACHAEL - From Just Giving		4,130.00	9,131.00
14-Sep-21	JONATHAN DENTON Cash from Exec		60.00	9,191.00
21-Sep-21	Markel Direct CD54418	212.80		8,978.20
27-Sep-21	BROUGHT FORWARD			8,978.20
07-Oct-21	SMITHS NEWS TRADIN SN		3,535.23	12,513.43

18-Oct-21	BDO CHARITABLE TRU		500.00	13,013.43
25-Oct-21	DD GIVING.COM / JUSTG JG03039130	18.00		12,995.43
27-Oct-21	BROUGHT FORWARD			12,995.43
25-Nov-21	DD GIVING.COM / JUSTG JG03039130	18.00		12,977.43
26-Nov-21	BROUGHT FORWARD			12,977.43
30-Nov-21	JUSTGIVING 2312563 PASS IT ON		10.00	12,987.43
03-Dec-21	TELEGRAPH MEDIA GR		1,000.00	13,987.43
06-Dec-21	JUSTGIVING 2335207 PASS IT ON		3,016.79	17,004.22
24-Dec-21	JUSTGIVING 2370482 PASS IT ON		197.99	17,202.21
29-Dec-21	DD GIVING.COM / JUSTG JG03039130	18.00		17,184.21
04-Jan-22	Every Human Matter Food	100.00		17,084.21
11-Jan-22	JUSTGIVING 2379524 PASS IT ON		236.56	17,320.77
18-Jan-22	JUSTGIVING 2397718 PASS IT ON		132.41	17,453.18
21-Jan-22	MAIN GRANTS		6,000.00	23,453.18
27-Jan-22	BROUGHT FORWARD			23,453.18
25-Jan-22	DD GIVING.COM / JUSTG JG03039130	18.00		23,435.18
01-Feb-22	JUSTGIVING 2420706 PASS IT ON		200.00	23,635.18
07-Feb-22	JUSTGIVING 2428485 PASS IT ON		238.80	23,873.98
08-Feb-22	JUSTGIVING 2435394 PASS IT ON		147.67	24,021.65
14-Feb-22	JUSTGIVING 2434639 PASS IT ON		191.65	24,213.30
15-Feb-22	Smiths News Trading Paying back SN for	1,000.00		23,213.30
16-Feb-22	Smiths News Trading Paying back SN for	5,205.64		18,007.66
16-Feb-22	JUSTGIVING 2447669 PASS IT ON		17.83	18,025.49
23-Feb-22	JUSTGIVING 2458466 PASS IT ON		38.00	18,063.49
25-Feb-22	DD GIVING.COM / JUSTG JG03039130	18.00		18,045.49
25-Feb-22	BROUGHT FORWARD			18,045.49
15-Mar-22	JUSTGIVING 2479658 PASS IT ON		146.95	18,192.44
22-Mar-22	JUSTGIVING 2494978 PASS IT ON		35.62	18,228.06
25-Mar-22	DD GIVING.COM / JUSTG JG03039130	18.00		18,210.06

25-Mar-22	BROUGHT FORWARD			18,210.06
19-Apr-22	JUSTGIVING 2531977 PASS IT ON		256.95	18,467.01
25-Apr-22	DD GIVING.COM / JUSTG JG03039130	18.00		18,449.01
25-Apr-22	JUSTGIVING 2542849 PASS IT ON		100.00	18,549.01
26-Apr-22	JUSTGIVING 2546600 PASS IT ON		85.49	18,634.50
27-Apr-22	BROUGHT FORWARD			18,634.50
09-May-22	JUSTGIVING 2560282 PASS IT ON		749.61	19,384.11
11-May-22	JUSTGIVING 2582763 PASS IT ON		150.77	19,534.88
16-May-22	JUSTGIVING 2573342 PASS IT ON		196.95	19,731.83
17-May-22	JUSTGIVING 2588347 PASS IT ON		39.17	19,771.00
23-May-22	JUSTGIVING 2591995 PASS IT ON		156.00	19,927.00
24-May-22	JUSTGIVING 2598512 PASS IT ON		72.66	19,999.66
25-May-22	DD GIVING.COM / JUSTG JG03039130	18.00		19,981.66
27-May-22	BROUGHT FORWARD			19,981.66
31-May-22	JUSTGIVING 2608507 PASS IT ON		29.23	20,010.89
07-Jun-22	JUSTGIVING 2624749 PASS IT ON		7.12	20,018.01
20-Jun-22	JUSTGIVING 2634483 PASS IT ON		176.18	20,194.19
21-Jun-22	JUSTGIVING 2652044 PASS IT ON		42.74	20,236.93
27-Jun-22	DD GIVING.COM / JUSTG JG03039130	18.00		20,218.93
27-Jun-22	BROUGHT FORWARD			20,218.93
14-Jul-22	CAFGYE61000794511 GYE61000794511		215.04	20,433.97
18-Jul-22	JUSTGIVING 2683783 PASS IT ON		225.03	20,659.00
20-Jul-22	GIVING COM LTD 2698290 PASS IT ON		35.62	20,694.62
25-Jul-22	DD GIVING.COM / JUSTG JG03039130	18.00		20,676.62
26-Jul-22	JUSTGIVING 2703387 PASS IT ON		11.87	20,688.49
27-Jul-22	BROUGHT FORWARD			20,688.49
02-Aug-22	JUSTGIVING 2713247 PASS IT ON		19.42	20,707.91
04-Aug-22	CAFGYE61000794511 GYE61000794511		21.12	20,729.03
05-Aug-22	CAFGYE61000794511 GYE61000794511		657.60	21,386.63

09-Aug-22	JUSTGIVING 2733372 PASS IT ON		9.50	21,396.13
11-Aug-22	6325 AMZNMktplace	194.97		21,201.16
15-Aug-22	JUSTGIVING 2715708 PASS IT ON		185.79	21,386.95
16-Aug-22	CHAPS STG R00094DX SMITHS NEWS TRADIN		10,000.00	31,386.95
16-Aug-22	JUSTGIVING 2748967 PASS IT ON		35.62	31,422.57
18-Aug-22	6325 AMZNMktplace	74.97		31,347.60
19-Aug-22	6325 Amazon.co.uk*	36.00		31,311.60
19-Aug-22	6325 Amazon.co.uk*	165.60		31,146.00
19-Aug-22	6325 Amazon.co.uk*	186.34		30,959.66
19-Aug-22	6325 AMZNMktplace	324.75		30,634.91
22-Aug-22	6325 Amazon.co.uk*	45.60		30,589.31
22-Aug-22	WindlesGroup Christmas Cards	2,587.07		28,002.24
24-Aug-22	Luke Simons Inv 0521038 Booker	77.61		27,924.63
24-Aug-22	WindlesGroup Windles KK2 Colour	139.70		27,784.93
25-Aug-22	DD GIVING.COM / JUSTG JG03039130	18.00		27,766.93
25-Aug-22	CAFGYE61000794511 GYE61000794511		53.76	27,820.69
	Total	10,549.05	38,369.74	27,820.69

The charity has had a successful year helping and supporting the homeless. With sound financial management along with the support of the volunteers and trustees the charity generated a positive financial outcome for the year with net funds of £27.8k.

Principal Funding Sources are by the way of corporate donations, volunteer donations, Just Giving donations, sponsored events and activities within the organisation or initiatives. In addition in FY 2022 we were successful in receiving a National Lottery grant to the value of £6,000 in support of our ongoing operations. During 2023 we will seek to add to our funding through additional grant applications.

Grant Making Policy

Our approach to grant making will include selection criteria and if the trustees decide to make grants in furtherance of the organisations purposes we will select other organisations that are currently working with people who are homeless or at risk of becoming homeless – this does not require membership of the organisation to benefit from its purpose

Reserves

Our financial objectives are simple and clear and we will aim to have no less than £10,000 in the bank at any one time. The reserves are needed to meet the procurement strategy aims of the charity should current funding drop significantly in any one year.

Structure, Governance and Management

The charity is organised in a simple manner with a board of trustees supporting an operational board which manages the day to day finances and operations. All members of the management committee give their time voluntarily and received no benefits from the charity.

Governing Document

The organisation is a charitable company limited by guarantee incorporated on 13 August 2020 and registered as a charity on 23rd October 2020

Recruitment & Appointment of Management Committee

The 4 trustees are elected and considered part of the management committee and will serve for an initial period of 3 years (1 year remaining) after which must be re-elected at the next available opportunity and due to the nature of the homelessness the management committee seeks to ensure the needs of the group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking sought to identify the most appropriate members who can relate and use their experience and knowledge to further the charity

Trustee Induction and Training

Trustees may be familiar with the practical work of the charity and are supported with general inductions which will always include a 'sort day' and 'walk about' which we will run every year. Additionally trustees and volunteers are encouraged to familiarise themselves with the charity and the context within which it operates

Risk Management & Risk Register (appendix 1)

The management committee has conducted a review of the major risks to which the charity and its volunteers is exposed. Our risk assessment has been established and is updated at least annually or in the event of a new location or geography in which we will operate but are not familiar and if we are collaborating with other local organisations in the activities then we will observe their own risk assessment.

Internal / financial control risks are minimised by the implementation of simple policies and procedures to ensure compliance for all transactional authorisations and procurement projects. Additionally procedures are in place to ensure compliance with the health and safety of our volunteers.

Organisational Structure

4 trustees and 3 members of the Smiths News business which constitutes the management committee meet quarterly and are responsible for the strategic direction and policy of the charity. All members are involved in the decision making and we currently do not have any scheme of delegation until such time the charity requires one. Responsibilities of the Management Committee include the preparation of the financial statements for each financial year which give a fair and true view of the state of the affairs of the charity detailing the income and applied expenditure within the financial year.

Appendix 1

Risk Register – [Pass it On]									
Risk No	Description of Potential Risk	Description of Potential Impact	Risk Owner	Steps to Mitigate	Monitoring Frequency	Likelihood (1-5)	Impact (1-5)	Controls (1-3)	Risk Rating
Risk Category: Governance / Strategic									
1	The charity lacks direction, strategy and forward planning	- the charity drifts with no clear objectives, priorities or plans - issues are addressed piecemeal with no strategic reference - needs of beneficiaries not fully addressed - financial management difficulties - loss of reputation	Jon Bunting	- create a strategic plan which sets out the key aims, objectives and policies - create financial plans and budgets - use job plans and targets - monitor financial and operational performance - get feedback from beneficiaries and funders	Half Yearly	1	4	1	4
2	Loss of key staff	- experience or skills lost - operational impact on key projects and priorities - loss of contact base and corporate knowledge	Jon Bunting	- succession planning - document systems, plans and projects - implement training programmes - agree notice periods and handovers - review and agree recruitment processes	Annually	1	4	1	4
Risk Category: Operational									
3	Fund-raising	- unsatisfactory income - reputational risks of campaign or methods used - actions of agents and commercial fund-raisers - compliance with law and regulation	Andrew Meaking	- implement appraisal, budgeting and authorisation procedures - review regulatory compliance - monitor the adequacy of financial returns achieved (benchmarking comparisons) - stewardship reporting in annual report	Half Yearly	1	5	1	5
4	Volunteers and 3 rd Parties. (Other Charities, other Services ... Hairdressers etc ...)	- lack of competences, training and support - poor service for beneficiaries - recruitment and dependency	Steerco	- review and agree role, competencies - review and agree vetting procedures - review and agree training and supervision procedures - agree development and motivation initiatives	Annually	1	5	1	5
5	Health, safety and environment	- staff injury - product or service liability	Steerco AG / LMC	- comply with law and regulation - train staff and safety officer	Annually	1	5	1	5

Risk Register – [Pass it On]									
Risk No	Description of Potential Risk	Description of Potential Impact	Risk Owner	Steps to Mitigate	Monitoring Frequency	Likelihood (1-5)	Impact (1-5)	Controls (1-3)	Risk Rating
		- ability to operate (see Compliance risks) - injury to beneficiaries and the public		Risk Assessment's					
6	Suppliers, dependency, bargaining power	- dependency on key supplier - lack of supplier to meet key operational objectives - non-competitive pricing/quotes - insufficient buying power	Steerco	- use competitive tendering - put in place procedures for obtaining quotations - authorised suppliers listing - monitor quality/timeliness of provision - consider use of buying consortia	Annually	1	5	1	5
Risk Category: Compliance (Legal or Regulatory)									
7	Compliance with legislation and regulations appropriate to the activities, size and structure of the charity	- finances, penalties or censure from licensing or activity regulators - loss of licence to undertake particular activity (see operational risks) - employee or consumer action for negligence - reputational risks	Trustees	- identify key legal and regulatory requirements - allocate responsibility for key compliance procedures - and staff to consider and action at appropriate level	Annually	1	4	1	4
Risk Category: Financial									
8	Cash flow sensitivities	- inability to meet commitments - lack of liquidity to cover variance in costs - impact on operational activities	Steerco	- ensure adequate cash flow projections (prudence of assumptions) - identify major sensitivities - ensure adequate information flow from operational managers - monitor arrangements and reporting	Annually	1	5	1	5
9	Dependency on income sources	cash flow and budget impact of loss of income source	Steerco	- identify major dependencies - implement adequate reserves policy - consider diversification plans	Annually	1	5	1	5
Risk Category: External / Reputational									
10	Public perception	- impact on voluntary income - impact on use of services by beneficiaries - ability to access grants or contract funding	Trustees	- communicate with supporters and beneficiaries - ensure good quality reporting of the charity's activities and financial situation - implement public relations training/procedures	Annually	1	4	1	4

The Matrix for assessing impact, likelihood and effectiveness of existing controls

Each risk is scored in terms of:

- **Likelihood** i.e. the probability of future occurrence, how likely the risk it is that the risk will occur and how frequently it has occurred in the past.
- **Impact** i.e. the impact on the organisation and external stakeholders if the risk occurs.
- **effectiveness of existing controls** i.e. given the controls which are currently in place, how effective are they at mitigating the risk.

A scale of **1** to **5** is used for **Likelihood** and **Impact**, and **1** to **3** is used for the effectiveness of existing **Controls**, according to the following matrix:

Likelihood	Impact	Controls
Scale of 1 - 5	Scale of 1 - 5	Scale of 1 - 3
1 = Rarely, if ever	1 = No significant impact	1 = Controls highly effective
2 = Possible	2 = Minor impact	2 = Controls effective, but could be improved
3 = Likely	3 = Significant but containable impact	3 = No controls / controls are ineffective
4 = Very Likely	4 = High impact	
5 = Unavoidable / already occurring	5 = Extremely detrimental impact	

The risk score is determined **by multiplying the risk impact by the risk likelihood by the effectiveness of the controls.**

The following traffic light system can be used on a risk register to highlight / prioritise risk:

Risk Level	Risk Score	Action / Response
High	25+	Take immediate action and monitor
Medium	13 – 24	Review quarterly and have action plan
Low	0 – 12	Review Annually