

THE OPEN BLUE TRUST

Accounts – 31 December 2024

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Charity number: 1196800

Accounts – 31 December 2024

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1.

THE OPEN BLUE TRUST
REPORT OF THE TRUSTEES
for the year ended 31 December 2024

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 December 2024.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Governance

The Open Blue Trust was established as a registered Charity Incorporated Organisation (CIO) on 26 November 2021 under registered charity number 1196800. It was established to receive by transfer the operations and assets of its immediate predecessor, The Open Blue Trust (registered charity number 1097725). This was achieved on 1 April 2022.

Reference and Administration Details

The charity's name is The Open Blue Trust.

Charity Registration Number: 1196800

Registered Address: 9 Valley View
Calne
Wiltshire
SN11 0SB

Trustees

The Trustees and officers who served during the year and since the year end were as follows:

R Mrode
T Mills
D Sandberg
R Ackroyd (resigned 23rd April 2024)
D Halls – Chair
N Telfer – (appointed 24th November 2024)

Objects and Activities

The main objects of the charity are:

- a) The advancement of education on Christian principles in any educational establishment
- b) Relief of persons who are in conditions of need, hardship or distress, or who are aged or sick
- c) The advancement of the Christian faith
- d) To provide recreational and leisure facilities in the interests of social welfare.

In planning the activities of the charity, the trustees have considered the Charity Commission's guidance on public benefit. The charity seeks to serve isolated communities in Wiltshire by providing a double decked bus for the purpose of providing educational, recreational and leisure facilities in line with its main objects.

Achievements and Performance

In 2024 Open Blue made 140 trips in the year visiting 6 communities regularly. These were youth drop ins at Upavon, Burbage, Corsham and Calne, a baby and toddler group and an afterschool club at Thingley and Wellington Place. We saw 2,030 visits to the bus by 98 individuals, and we helped over 400 people.

During the year 17 people regularly volunteered in community and in total 21 people gave 292 hours to Open Blue serving the communities we visited and keeping the bus on the road. We would like to thank all those who helped in any way with Open Blue. Lack of volunteers is still a concern.

REPORT OF THE TRUSTEES
for the year ended 31 December 2024 (Continued)

Achievements and Performance (continued)

Funding from the respective Parish Councils have allowed the youth drop ins at Burbage and Upavon to continue. In both numbers are good seeing over 20 young people regularly. Both the Parish Councils are pleased with the numbers we are seeing coming to the bus and the individuals we are serving. One of vicars from the local parish team has started volunteering at Upavon. A plea for volunteers by Burbage Parish Council has seen two volunteers from Burbage start helping, one of whom can drive the bus.

We finished the third year of a three-year Community Grant from Wiltshire Community Foundation funding the visits to Thingley. They have agreed to fund a further three years of visits. At the June visit a complaint was made which was reported to the proper authorities who did not feel the need to investigate things further. The trustees have completed their investigation. Visits stopped but will restart in June 2025, with two volunteers from the community itself which is a real step forward.

The Baby and Toddler Group at Wellington Place did not take off but the After School Club has proved very popular. We regularly see 8 to 12 children and usually their mums stay to enjoy a cup of tea and a chance to catch up with each other. Rural Ministries have funded a further year of visits.

Our visits to Calne continue each week with funding from Calne Town Council, Wiltshire Council and Greensquare Accord, a local housing association. We regularly see 15 to 25 young people and have a team of three volunteers and usually two workers from the Rise Trust who we work with in Calne and Corsham.

At the request of the Rise Trust and Corsham Town Council we started taking the bus to Corsham to give detached youth work the Rise Trust were doing a base from which to work. We are seeing 6 to 10 young people each week.

We have received the third year of funding from UK Youth for young people disadvantaged by lack of access to technology. The funding has allowed us to do four sessions with young people on technology and how they use it. The Stay Safe Initiative a local charity helped us with this. We also bought a mobile phone for the drivers of the bus to use, replaced the CEO's mobile phone and the office PC.

Open Blue was awarded £37,629 to fund activities in communities. Individuals gave £12,362 and Dayspring gave £25,526.

Thank you to the following for giving Open Blue funding this year:

Wiltshire Community Foundation - £5,000 for Thingley

Burbage Parish Council - £2,450 for Burbage Youth Drop in

Bob Norbury - £250 for Burbage Youth Drop in

Upavon Parish Council - £3,200 for Upavon Youth Drop in

UK Youth and Osborne Clarke - £5,090 for young people at risk of digital exclusion

Calne Town Council - £8,100 for Calne Youth Drop in

Wiltshire Council Calne Local Area Board - £2,098 for Calne Youth Drop in

Wiltshire Council Chippenham Local Area Board - £800 for Teen Takeover in Chippenham and Wellington Place

Rural Ministries - £5,167 for Wellington Place Baby and Toddlers and After School Club

Dayspring - £25,526

REPORT OF THE TRUSTEES
for the year ended 31 December 2024 (Continued)

Financial Review

The total income for the year was £76,016 and total expenditure on charitable activities amounted to £64,177.

Reserves Policy

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 4 months of expenditure.

The trustees consider that this should be £12,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The present level of the reserves available to the charity are £23,420, which are above this level.

Structure, Governance and Management

Governing Document

The Open Blue Trust is a registered charity and was formed under a Deed of Trust dated 6 December 2002. It commenced its activities on 1 June 2003. On 1 April 2022 its operations and assets were transferred to the newly registered Charity Incorporated Organisation, The Open Blue Trust (registered charity number 1196800).

Appointment of Trustees

The charity ensures existing Trustees are kept informed of the activities and performance of the charity and are provided with regular management information. The day-to-day management of the charity is undertaken by D Sandberg, who is one of the Trustees.

The Trustees keep the composition of the Board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charity in order to make them aware of current activities.

Approved by the trustees on 15th September 2025 and signed on its behalf by:

..... T Mills
Trustee

Chippenham, Wiltshire

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of The Open Blue Trust for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A P Williams FCCA CTA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

19th September 2025

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and legacies	3	38,075	37,630	75,705	63,822
Investments	4	311	-	311	191
Total incoming resources		<u>38,386</u>	<u>37,630</u>	<u>76,016</u>	<u>64,013</u>
Expenditure on:					
Charitable activities	5	32,007	32,170	64,177	61,164
Total expenditure		<u>32,007</u>	<u>32,170</u>	<u>64,177</u>	<u>61,164</u>
Net income/(expenditure) and net movement in funds for the year		6,379	5,460	11,839	2,849
Transfer between funds		-	-	-	-
Net movement in funds		<u>6,379</u>	<u>5,460</u>	<u>11,839</u>	<u>2,849</u>
Reconciliation of funds					
Total funds brought forward		<u>17,041</u>	<u>10,929</u>	<u>27,970</u>	<u>25,121</u>
Total funds carried forward		<u><u>£23,420</u></u>	<u><u>£16,389</u></u>	<u><u>£39,809</u></u>	<u><u>£27,970</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 11 form part of these financial statements

THE OPEN BLUE TRUST

6.

BALANCE SHEET
as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Cash at bank and in hand		41,519	29,290
Total current assets		<u>41,519</u>	<u>29,290</u>
Liabilities			
Creditors falling due within one year	11	1,710	1,320
Net current assets		<u>39,809</u>	<u>27,970</u>
Total assets less current liabilities		<u>39,809</u>	<u>27,970</u>
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities			
Total net assets	12	<u>£39,809</u>	<u>£27,970</u>
The funds of the Charity			
Restricted income funds	13	16,389	10,929
Unrestricted income funds	13	23,420	17,041
Revaluation reserve		-	-
Total unrestricted funds		<u>23,420</u>	<u>17,041</u>
Total charity funds		<u>£39,809</u>	<u>£27,970</u>

These accounts were approved by the Trustees and authorised for issue on: 15th September 2025 and are signed on their behalf by:

T Mills
.....
Trustee

The notes on pages 7 to 11 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31 December 2024

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Public Benefit Entity

The Open Blue Trust meets the definition of a public benefit entity under FRS102.

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) Donated Services and Facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with a donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE ACCOUNTS
for the year ended 31 December 2024 (continued)

g) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

h) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Motor Vehicles	25% straight line

j) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The Open Blue Trust operates as a Charity Incorporated Organisation which was established by the Charity Commission on 26 November 2021.

3. **Income from donations**

	2024	2023
	£	£
Gifts and donations	75,705	63,822
	<u>£75,705</u>	<u>£63,822</u>

Of the £75,705 received in 2024 (2023: £63,822) £37,630 was restricted funds (2023: £28,467) and £38,075 (2023: £35,355) unrestricted funds.

4. **Investment income**

All of the Charity investment income arises from money held in a Lloyds bank account.

NOTES TO THE ACCOUNTS
for the year ended 31 December 2024 (continued)

5. Analysis of expenditure on charitable activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Administration costs	2,166	1,739	3,905	6,210
Activities	212	6,618	6,830	3,015
Vehicle and fabric costs	4,886	3,930	8,816	13,895
Permanent staff costs	23,230	18,688	41,918	35,315
Staff expenses	749	602	1,351	1,409
Volunteer expenses	4	3	7	-
Governance costs	760	590	1,350	1,320
Total	£32,007	£32,170	£64,177	£61,164

6. Net income/(expenditure) for the year

	2024	2023
	£	£
<i>This is stated after charging:</i>		
Independent examiner's fee	<u>1,350</u>	<u>1,320</u>

7. Analysis of staff costs and trustee remuneration and expenses

	2024	2023
	£	£
Salaries and wages	39,533	33,053
Pension costs	<u>2,385</u>	<u>2,262</u>
	<u>£41,918</u>	<u>£35,315</u>

No employees had emoluments in excess of £60,000 (2023: Nil).

The above staff costs include salary paid to David Sandberg of £34,268 (2023 £32,873), one of the trustees, for his work in administering the day to day running of the charity.

No other charity trustees were paid or received any other benefits from employment with the charity in the year (2023: £Nil) neither were they reimbursed expenses during the year (2023: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil).

8. Staff numbers

The average monthly number of employees during the year was as follows:

2024	2023
Number	Number
<u>2</u>	<u>1</u>

NOTES TO THE ACCOUNTS
for the year ended 31 December 2024 (continued)

9. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10. Tangible fixed assets

	Motor Vehicles £	Total £
Cost:		
As at 1 January 2024	7,000	7,000
Additions	-	-
Disposals	-	-
As at 31 December 2024	<u>7,000</u>	<u>7,000</u>
Depreciation:		
As at 1 January 2024	7,000	7,000
Charge for year	-	-
On disposals	-	-
As at 31 December 2024	<u>7,000</u>	<u>7,000</u>
Net book value:		
As at 31 December 2024	<u>£-</u>	<u>£-</u>
As at 31 December 2023	<u>£-</u>	<u>£-</u>

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,710</u>	<u>1,320</u>
	<u>£1,710</u>	<u>£1,320</u>

12. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	9,752	14,788	16,979	41,519
Other net current assets/(liabilities)	(1,120)	-	(590)	(1,710)
Creditors of more than one year	-	-	-	-
Total	<u>£8,632</u>	<u>£14,788</u>	<u>£16,389</u>	<u>£39,809</u>

NOTES TO THE ACCOUNTS
for the year ended 31 December 2024 (continued)

13. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 31.12.2023	Incoming resources	Resources expended	Transfers	Funds 31.12.2024
	£	£	£	£	£
Calne Youth	1,636	11,198	(8,434)	-	4,400
Thingley Travellers	3,335	5,000	(3,335)	-	5,000
Corsham Youth	-	2,200	(2,200)	-	-
Teen Takeover Chippenham	-	800	(800)	-	-
Wellington Place - Fun Days	-	5,167	(5,167)	-	-
Digital Exclusion - Youth	4,458	5,090	(4,859)	-	4,689
Corsham & Calne Youth	-	2,275	(2,275)	-	-
Burbage & Upavon Youth	1,500	5,900	(5,100)	-	2,300
Total	£10,929	£37,630	£(32,170)	£-	£16,389

Analysis of movements in unrestricted funds

	Balance 31.12.2023	Incoming resources	Resources expended	Transfers	Funds 31.12.2024
	£	£	£	£	£
General fund	4,450	38,238	(32,007)	(2,049)	8,632
Bus maintenance fund	200	-	-	2,049	2,249
Designated fund	12,391	148	-	-	12,539
Total	£17,041	£38,386	£(32,007)	£-	£23,420

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

14. Related party transactions

During the year under review trustees, key management personnel and their close relatives made unrestricted donations totalling £9,910 and restricted donations totalling £nil.

The trustees R Mrode and D Halls are also trustees of Dayspring Church Trust. During the year Dayspring Church Trust paid £25,526 to The Open Blue Trust for staff support.