

**THE OPEN BLUE TRUST**

**Accounts – 31 December 2022**

## **THE OPEN BLUE TRUST**

Charity number: 1196800

Accounts – 31 December 2022

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1.

**THE OPEN BLUE TRUST**  
**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2022**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 December 2022.

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  
M Thomas (resigned 31 December 2022)  
T Mills  
D Sandberg  
R Ackroyd  
D Halls - Chair

**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 2022 Open Blue continued to build on the work of the previous year getting back to visiting communities and serving those struggling with rural isolation and poverty. We made 48 trips in the year visiting 6 different communities 5 of those regularly. These were youth drop ins at Upavon, Burbage and Calne, a baby and toddler group and an afterschool club at Thingley and an afterschool club at Wellington Place. We saw 600 visits to the bus by 105 individuals and think we helped over 260 people.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2022 (Continued)**

**Achievements and Performance (continued)**

During the year 10 people regularly volunteered in community and in total 27 people volunteered with 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 our biggest concern and plans are being put in place during 2023 to try and recruit more volunteers.

Funding from the respective Parish Councils allowed the youth drop ins at Burbage and Upavon to continue after the grant from the Pewsey Area Board was used up. In both numbers are good seeing between 8 and 12 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.

We are in the second year of a three-year Community Grant from Wiltshire Community Foundation which funds the visits to Thingley. The baby and toddler group we run has been slow, but we are now regularly seeing 5 toddlers. The after school proves popular with the children on the site and we regularly see between 20 and 25 children who really enjoy the cooking activities we do along with the art and craft.

Through Wiltshire Community Foundation we successfully applied for a grant from Wessex Water which allowed us to run an afterschool club for 7 months at Wellington Place. Numbers were good as we regularly saw over 20 children. In this community the parents attended with the children so we were able to get to know them as well.

Due to a lack of volunteers we were slow to start back in Calne despite having funding from before the pandemic from the Calne Bike Meet, the Calne Area Board and St Mary's Church, Calne. When we were ready to return, we found the Rise Trust who are contracted to provide youth activities in Calne were already running a youth club in the town hall at the time when the bus used to visit. Instead of competing with provision that was already there we spoke to the Rise Trust and asked if the bus visiting would be helpful for the young people and when would be good time. It was decided a visit of an hour later on a Friday evening looking to provide a safe place for older young people who are out and about in the town center would be good. That started in September and has run weekly ever since. Numbers were initially low and one week we saw no one but more recently we are regularly seeing between 15 and 20 older young people and several weeks we have seen 30. We are grateful to the Rise Trust for their support of our visits by providing 2 or 3 workers each week.

In September Dayspring reduced its support to Open Blue for David Sandberg to 70% of his employment costs. To help cover general running costs an application was made to Garfield Weston for £4,000. We were very surprised and grateful to receive a funding of £5,000 each year for 2 years.

An application to UK Youth to fund a youth worker and youth work in 5 communities across the county was unsuccessful, but later in the year UK Youth contact Open Blue and asked us if we could use funding to help youth people disadvantaged by lack of access to technology. We made the application and were very surprised to receive £5,000 each year for 3 years. This has allowed us to install and fund mobile broadband on the bus, purchase two iPads, upgrade our electronic games with the purchase of a PS5 and a Xbox X and buy a Bluetooth speaker so the young people can play their music. We hope to develop a course helping young people to learn how to use the technology as a tool that serves them, use the internet safely and put boundaries in place with social media use.

With the funding Open Blue has successfully gained we are in a good position financially and looking forward to serving more people in 2023.

The cost of living crisis has increased Open Blue's costs most noticeably with regards to fuel. At the beginning of the year a litre of diesel was £1.30, during the year it peaked at £1.98 before returning to around £1.70. Our biggest concern is how the cost of living crisis is effecting those we serve. In the youth drop ins we are monitoring consumption of snacks and conversations to pick up where they may be issues.

## REPORT OF THE TRUSTEES for the year ended 31 December 2022 (Continued)

### Achievements and Performance (continued)

Since the beginning of April we have been operating as a Charitable Incorporated Organisation with the registered charity number 1196800. All the operations and assets of the charitable trust, charity number 1097725, have been transferred to the new charitable incorporated organisation. To facilitate this new bank accounts have been opened and the new organisation has registered with HMRC for PAYE and as a charity.

Please see below an infographic put together for funders, partners and supporters covering 2022.



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

Garfield Weston Foundation - £5,000 for general costs

Wessex Water through Wiltshire Community Foundation - £1,837 for Wellington Place, Hullavington

Wiltshire Community Foundation - £5,000 for Thingley

Burbage Parish Council - £1,800 for Burbage Youth Drop in

Upavon Parish Council - £300 for Upavon Youth Drop in

Chippenham Lions - £693 for 2 new tyres on the bus

Army Welfare Service - £600 for 2 fun days at Wellington Place

UK Youth and Osborne Clarke - £5,000 for young people at risk of digital exclusion

Dayspring - £1,076 for bus welding repairs.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2022 (Continued)**

**Achievements and Performance** (continued)

Also thank you to the Calne Bike Meet, Calne Area Board and St Mary's Church, Calne for the £4,136 given before the pandemic that funded the Calne Youth Drop that began again in September 2022.

And Pewsey Area Board for funding given in 2021 that funded youth drop ins in Burbage and Upavon up to September 2022.

**Financial Review**

The total income for the year was £53,901 and total expenditure on charitable activities amounted to £55,554.

**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 £15,258, 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 March 2023 and signed on its behalf by:

T. Mills

.....  
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 2022.

**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  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

20th March 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including an income and expenditure account)  
**for the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	39,321	14,569	53,890	36,827
Investments	4	11	-	11	5
<b>Total incoming resources</b>		<u>39,332</u>	<u>14,569</u>	<u>53,901</u>	<u>36,832</u>
<b>Expenditure on:</b>					
Charitable activities	5	37,771	17,783	55,554	33,273
<b>Total expenditure</b>		<u>37,771</u>	<u>17,783</u>	<u>55,554</u>	<u>33,273</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		1,561	(3,214)	(1,653)	3,559
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>1,561</u>	<u>(3,214)</u>	<u>(1,653)</u>	<u>3,559</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>13,697</u>	<u>13,077</u>	<u>26,774</u>	<u>23,215</u>
<b>Total funds carried forward</b>		<u>£15,258</u>	<u>£9,863</u>	<u>£25,121</u>	<u>£26,774</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 8 to 12 form part of these financial statements



**BALANCE SHEET**  
as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	-	-
<b>Total fixed assets</b>		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Cash at bank and in hand		<u>26,411</u>	<u>28,034</u>
<b>Total current assets</b>		<u>26,411</u>	<u>28,034</u>
<b>Liabilities</b>			
Creditors falling due within one year	11	<u>1,290</u>	<u>1,260</u>
<b>Net current assets</b>		<u>25,121</u>	<u>26,774</u>
<b>Total assets less current liabilities</b>		<u>25,121</u>	<u>26,774</u>
<b>Creditors:</b> falling due after more than 1 year		-	-
Provisions for liabilities		<u>-</u>	<u>-</u>
<b>Total net assets</b>	12	<u><u>£25,121</u></u>	<u><u>£26,774</u></u>
<b>The funds of the Charity</b>			
Restricted income funds	13	<u>9,863</u>	<u>13,077</u>
Unrestricted income funds	13	<u>15,258</u>	<u>13,697</u>
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>15,258</u>	<u>13,697</u>
<b>Total charity funds</b>		<u><u>£25,121</u></u>	<u><u>£26,774</u></u>

These accounts were approved by the Trustees and authorised for issue on: 15th March 2023 and are signed on their behalf by:

T. Mills  
.....  
T Mills - Trustee

The notes on pages 8 to 12 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2022**

**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 2022 (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**

	2022	2021
	£	£
Gifts and donations	<u>53,890</u>	<u>36,827</u>
	<u>£53,890</u>	<u>£36,827</u>

Of the £53,890 received in 2022 (2021: £36,827) £14,569 was restricted funds (2021: £12,232) and £39,321 (2021: £24,595) 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 2022 (continued)

**5. Analysis of expenditure on charitable activities**

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Administration costs	3,285	3,263	6,548	5,413
Activities	-	1,902	1,902	3,470
Vehicle and fabric costs	7,084	2,422	9,506	4,225
Permanent staff costs	26,366	9,028	35,394	18,115
Staff expenses	126	788	914	765
Community	-	-	-	25
Governance costs	910	380	1,290	1,260
<b>Total</b>	<b>£37,771</b>	<b>£17,783</b>	<b>£55,554</b>	<b>£33,273</b>

**6. Net income/(expenditure) for the year**

	2022	2021
	£	£
<i>This is stated after charging:</i>		
Independent examiner's fee	<u>1,290</u>	<u>1,260</u>

**7. Analysis of staff costs and trustee remuneration and expenses**

	2022	2021
	£	£
Salaries and wages	33,154	16,461
Pension costs	<u>2,240</u>	<u>1,654</u>
	<u>£35,394</u>	<u>£18,115</u>

No employees had emoluments in excess of £60,000 (2021: Nil).

The above staff costs relate solely to David Sandberg, one of the trustees, for his work in administering the day to day running of the charity.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £Nil) neither were they reimbursed expenses during the year (2021: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £Nil).

**8. Staff numbers**

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

2022 Number	2021 Number
<u>1</u>	<u>1</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2022 (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 2022	7,000	7,000
Additions	-	-
Disposals	-	-
As at 31 December 2022	<u>7,000</u>	<u>7,000</u>
Depreciation:		
As at 1 January 2022	7,000	7,000
Charge for year	-	-
On disposals	-	-
As at 31 December 2022	<u>7,000</u>	<u>7,000</u>
Net book value:		
As at 31 December 2022	<u>£-</u>	<u>£-</u>
As at 31 December 2021	<u>£-</u>	<u>£-</u>

**11. Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	<u>1,290</u>	<u>1,260</u>
	<u>£1,290</u>	<u>£1,260</u>

**12. Analysis of net assets between funds**

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	3,680	12,488	10,243	26,411
Other net current assets/(liabilities)	(910)	-	(380)	(1,290)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<u>£2,770</u>	<u>£12,488</u>	<u>£9,863</u>	<u>£25,121</u>

### 13. Analysis of charitable funds

	Balance 31.12.2021	Incoming resources	Resources expended	Transfers	Funds 31.12.2022
	£	£	£	£	£
Calne Youth	4,036	100	(2,800)	-	1,336
Thingley Travellers	3,320	5,000	(4,985)	-	3,335
Greensquare Community Events	400	-	(400)	-	-
Hullavington	1,837	-	(1,837)	-	-
Wellington Place - Fun Days	-	600	(600)	-	-
Digital Exclusion - Youth	-	5,000	(708)	-	4,292
Bus - Welding Repairs	-	1,076	(1,076)	-	-
Bus - New Tyres	-	693	(693)	-	-
Burbage & Upavon Youth	3,484	2,100	(4,684)	-	900
<b>Total</b>	<b>£13,077</b>	<b>£14,569</b>	<b>£(17,783)</b>	<b>£-</b>	<b>£9,863</b>

### Description, nature and purposes of the fund

	Balance 31.12.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2022 £
General fund	1,216	39,325	(37,771)	-	2,770
Bus maintenance fund	200	-	-	-	200
Designated fund	12,281	7	-	-	12,288
<b>Total</b>	<b>£13,697</b>	<b>£39,332</b>	<b>£(37,771)</b>	<b>£-</b>	<b>£15,258</b>

### Description, nature and purposes of the fund

General fund                                      The 'free reserves' after allowing for all designated funds.