

THE OPEN BLUE TRUST

Accounts – 31 December 2023

THE OPEN BLUE TRUST

Charity number: 1196800

Accounts – 31 December 2023

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1.

THE OPEN BLUE TRUST
REPORT OF THE TRUSTEES
for the year ended 31 December 2023

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 December 2023.

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
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 2023 Open Blue made 105 trips in the year visiting 5 communities regularly. These were youth drop ins at Upavon, Burbage and Calne, a baby and toddler group and an afterschool club at Thingley and a baby and toddler group, an afterschool club and a youth club at Wellington Place. We saw 1087 visits to the bus by 111 individuals and think we helped over 330 people.

REPORT OF THE TRUSTEES
for the year ended 31 December 2023 (Continued)

Achievements and Performance (continued)

During the year 16 people regularly volunteered in community and in total 22 people gave 295 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 but with Calne Town Council's help we have seen an extra 6 join in and help us.

Funding from the respective Parish Councils have allowed the youth drop ins at Burbage and Upavon to continue. 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. Quite by chance someone from Devises was in Calne one Friday evening when the bus was and this has led to them and a friend volunteering regularly in Upavon. They have picked up delivering leaflets to the community and are coming up with good ideas for activities for the young people.

We are in the third 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.

We successfully applied to Wiltshire Council Area Board for funding for a Youth Club at Wellington Place. Despite our best efforts this never really took off. We did serve four young people for a short while, but we ceased the club when the funding ran out.

Rural Ministries agreed to fund a baby and Toddler Group and an After School Club at Wellington Place. We ran it during November and December. The After School club is going very well and we are seeing 6 to 9 children and 3 or 4 parents regularly. We are not seeing anyone at the baby and toddler group currently. We are considering running it at another time in the week.

Our visits to Calne continue and each week. Following an incident in April which necessitated calling the Police, it was decided at a multi-agency meeting to bring the bus earlier in the evening. Initially number dropped but we are now seeing 10 to 15 young people. We continue to partner with the Rise Trust on this work. We have a team of 6 helping in this community.

We are in our second and final year of funding for general costs from Garfield Weston which has proved very helpful.

We have received the second year's funding from UK Youth for young people disadvantaged by lack of access to technology. The PS5, Xbox, new Wii controllers and games, iPads and internet are much appreciated by those we serve. They kindly funded the purchase of new A3 printer which has reduced day to day printing costs and allows us to print better publicity materials.

With the funding Open Blue has successfully gained we are in a good position financially and looking forward to serving more people in 2024.

The cost of living crisis continues to increase Open Blue's costs. We were helped in 2023 by funds through Wiltshire Community Foundation, for them and from the NHS.

The communities we serve are also affected by the cost of living crisis and we continue to monitor those who come on the bus ready to signpost them to help when it is needed.

THE OPEN BLUE TRUST

3.

REPORT OF THE TRUSTEES for the year ended 31 December 2023 (Continued)

Achievements and Performance (continued)

Please see below an infographic put together for funders, partners and supporters covering 2023.



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

Garfield Weston Foundation - £5,000 for general costs
Wiltshire Community Foundation - £5,000 for Thingley
Burbage Parish Council - £1,800 for Burbage Youth Drop in
Upavon Parish Council - £3,900 for Upavon Youth Drop in
UK Youth and Osborne Clarke - £5,000 for young people at risk of digital exclusion
Calne Town Council - £4,550 for Calne Youth Drop in
Wiltshire Council Calne Local Area Board - £4,400 for Calne Youth Drop in
Wiltshire Council Chippenham Area Board - £3,169 for Wellington Place Youth Club
Wiltshire Council Corsham Area Board - £65.46 for Traveller History Month fund day
Wiltshire Community Foundation and NHS Cost of Living Funds - £1,505
Rural Ministries - £1,033 for Wellington Place Baby and Toddlers and After School Club
Fulmer Trust - £1,000 for general costs
Dayspring - £24,487

REPORT OF THE TRUSTEES
for the year ended 31 December 2023 (Continued)

Financial Review

The total income for the year was £64,013 and total expenditure on charitable activities amounted to £61,164.

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 £17,041, 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 15 April 2024 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 2023.

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

23 April 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	3	35,355	28,467	63,822	53,890
Investments	4	191	-	191	11
Total incoming resources		<u>35,546</u>	<u>28,467</u>	<u>64,013</u>	<u>53,901</u>
Expenditure on:					
Charitable activities	5	33,763	27,401	61,164	55,554
Total expenditure		<u>33,763</u>	<u>27,401</u>	<u>61,164</u>	<u>55,554</u>
Net income/(expenditure) and net movement in funds for the year		1,783	1,066	2,849	(1,653)
Transfer between funds		-	-	-	-
Net movement in funds		<u>1,783</u>	<u>1,066</u>	<u>2,849</u>	<u>(1,653)</u>
Reconciliation of funds					
Total funds brought forward		15,258	9,863	25,121	26,774
Total funds carried forward		<u>£17,041</u>	<u>£10,929</u>	<u>£27,970</u>	<u>£25,121</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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets			
Cash at bank and in hand		<u>29,290</u>	<u>26,411</u>
Total current assets		<u>29,290</u>	<u>26,411</u>
Liabilities			
Creditors falling due within one year	11	<u>1,320</u>	<u>1,290</u>
Net current assets		<u>27,970</u>	<u>25,121</u>
Total assets less current liabilities		<u>27,970</u>	<u>25,121</u>
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities		<u>-</u>	<u>-</u>
Total net assets	13	<u><u>£27,970</u></u>	<u><u>£25,121</u></u>
The funds of the Charity			
Restricted income funds	13	<u>10,929</u>	<u>9,863</u>
Unrestricted income funds	13	<u>17,041</u>	<u>15,258</u>
Revaluation reserve		<u>-</u>	<u>-</u>
Total unrestricted funds		<u>17,041</u>	<u>15,258</u>
Total charity funds		<u><u>£27,970</u></u>	<u><u>£25,121</u></u>

These accounts were approved by the Trustees and authorised for issue on: 15 April 2024 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 2023

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 2023 (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**

	2023	2022
	£	£
Gifts and donations	63,822	53,890
	<u>£63,822</u>	<u>£53,890</u>

Of the £63,822 received in 2023 (2022: £53,890) £28,467 was restricted funds (2022: £14,569) and £35,355 (2022: £39,321) 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 2023 (continued)

5. Analysis of expenditure on charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Administration costs	3,414	2,796	6,210	6,548
Activities	226	2,789	3,015	1,902
Vehicle and fabric costs	8,011	5,884	13,895	9,506
Permanent staff costs	20,360	14,955	35,315	35,394
Staff expenses	812	597	1,409	914
Community	-	-	-	-
Governance costs	940	380	1,320	1,290
Total	£33,763	£27,401	£61,164	£55,554

6. Net income/(expenditure) for the year

	2023	2022
	£	£
<i>This is stated after charging:</i>		
Independent examiner's fee	<u>1,320</u>	<u>1,290</u>

7. Analysis of staff costs and trustee remuneration and expenses

	2023	2022
	£	£
Salaries and wages	33,053	33,154
Pension costs	<u>2,262</u>	<u>2,240</u>
	<u>£35,315</u>	<u>£35,394</u>

No employees had emoluments in excess of £60,000 (2022: Nil).

The above staff costs include salary paid to David Sandberg of £32,873 (2022 £33,154), 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 (2022: £Nil) neither were they reimbursed expenses during the year (2022: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £Nil).

8. Staff numbers

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

2023 Number	2022 Number
<u>1</u>	<u>1</u>

NOTES TO THE ACCOUNTS
for the year ended 31 December 2023 (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 2023	7,000	7,000
Additions	-	-
Disposals	-	-
As at 31 December 2023	<u>7,000</u>	<u>7,000</u>
Depreciation:		
As at 1 January 2023	7,000	7,000
Charge for year	-	-
On disposals	-	-
As at 31 December 2023	<u>7,000</u>	<u>7,000</u>
Net book value:		
As at 31 December 2023	<u>£-</u>	<u>£-</u>
As at 31 December 2022	<u>£-</u>	<u>£-</u>

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>1,320</u>	<u>1,290</u>
	<u>£1,320</u>	<u>£1,290</u>

12. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	5,390	12,591	11,309	29,290
Other net current assets/(liabilities)	(940)	-	(380)	(1,320)
Creditors of more than one year	-	-	-	-
Total	<u>£4,450</u>	<u>£12,591</u>	<u>£10,929</u>	<u>£27,970</u>

NOTES TO THE ACCOUNTS
for the year ended 31 December 2023 (continued)

13. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 31.12.2022	Incoming resources	Resources expended	Transfers	Funds 31.12.2023
	£	£	£	£	£
Calne Youth	1,336	8,500	(8,200)	-	1,636
Thingley Travellers	3,335	5,065	(5,065)	-	3,335
Greensquare Community Events	-	-	-	-	-
Hullavington	-	-	-	-	-
Wellington Place - Fun Days	-	4,202	(4,202)	-	-
Digital Exclusion - Youth	4,292	5,000	(4,834)	-	4,458
Bus - Welding Repairs	-	-	-	-	-
Bus - New Tyres	-	-	-	-	-
Burbage & Upavon Youth	900	5,700	(5,100)	-	1,500
Total	£9,863	£28,467	£(27,401)	£-	£10,929

Name of restricted fund**Description, nature and purposes of the fund****Analysis of movements in unrestricted funds**

	Balance 31.12.2022	Incoming resources	Resources expended	Transfers	Funds 31.12.2023
	£	£	£	£	£
General fund	2,770	35,443	(33,763)	-	4,450
Bus maintenance fund	200	-	-	-	200
Designated fund	12,288	103	-	-	12,391
Total	£15,258	£35,546	£(33,763)	£-	£17,041

Name of unrestricted fund**Description, nature and purposes of the fund**

General fund

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