

# B POSITIVE

Northern Ireland · Charity number 108695

## Details

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Status Received

Registered 2022-04-06

Register [View on the Charity Commission for Northern Ireland register](#)

## Contact

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Address 27 Pinley Green  
Banbridge  
BT32 3ty  
BT32 3TY

Phone 07841631191

Email [info@b-positive.co](mailto:info@b-positive.co)

## Activities

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**Purposes:** The Charity's objects ("the Objects") are to assist the needs of children diagnosed with and receiving treatment for cancers, particularly by: 1. providing interactive Virtual Reality gaming equipment and accessories to those children receiving treatments and medication for cancers at the The Royal Belfast Hospital for Sick Children and such other medical facilities as the Executive Committee may from time to time decide 2. provide a suitcase to each newly diagnosed child 3. supporting the families and carers of children diagnosed with and receiving treatment for cancers through provision of mutual support and information and increasing awareness in the area.

**What the charity does:** The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** General charitable purposes, Medical/health/sickness, Welfare/benevolent

**Who the charity helps:** Children (5-13 year olds), Men, Parents, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£122,834	£66,996	£0	0

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## Trustees

Name	Role	Appointed
Alan Watson		
Matthew Mcadam		
Miss Emma Louise Adamson		
Miss Roberta Simmons		
Mr David Robert Watson		
Mr Nigel Dowds		
Mr Paul Greenfield		
Mr Stuart Magill		
Mrs Andrea Wills		
Mrs Jayne Mcknight Lennon		
Mrs Marion Fairbairn		
Mrs Sara Caroline Watson		

**B POSITIVE**

Northern Ireland - Charity number 108695

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30 April 2025  
for  
B Positive**

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

**B Positive**

**Contents of the Financial Statements  
for the Year Ended 30 April 2025**

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## B Positive

### Report of the Trustees for the Year Ended 30 April 2025

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The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

B Positive was established as a charity on 6th April 2022 and is governed by the terms as set out in its constitution.

1. The Executive Committee shall consist of a chairman; a secretary and a treasurer being elected from among the members at an annual general meeting. The Executive Committee shall hold office from the conclusion of that meeting.
2. The Executive Committee may in addition appoint additional members to the Executive Committee as they see fit.
3. All the members of the Executive Committee shall retire from office together at the end of the annual general meeting next after the date on which they came into office, but they may be re-elected or re-appointed provided that no honorary officer shall hold office for more than 5 consecutive years. On expiry of such a period, 1 year must elapse before any former honorary officer is eligible for re-election.
4. The proceedings of the Executive Committee shall not be invalidated by any vacancy among their number or by any failure to appoint or any defect in the appointment or qualification of a member.
5. Nobody shall be appointed as a member of the Executive Committee who is aged under 18 or who would if appointed be disqualified under the provisions of the following clause.
6. No person shall be entitled to act as a member of the Executive Committee whether on a first or on any subsequent entry into office until after signing in the minute book of the Executive Committee a declaration of acceptance and of willingness to act in the trusts of the Charity.

## B Positive

### Report of the Trustees for the Year Ended 30 April 2025

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Objectives and activities**

B Positive aims to help provide a more positive experience for children diagnosed with cancer in Northern Ireland as well as helping their parents and supporting the staff on the Haematology and Oncology ward at the Royal Victoria Hospital for Sick Children (Belfast).

During the year, we continued the successful rollout of our B Positive suitcases to every newly diagnosed child in Northern Ireland. Each large, branded suitcase contains items designed to offer comfort, dignity and practical support during what is often an urgent hospital admission. Inside each case is:

A special B Positive baseball cap to give confidence during hair loss

A branded washbag with toiletries for the child and both parents;

A soft blanket;

A bale of towels;

A 'Warrior' backpack for personal items.

In addition, we supply the ward with a selection of vouchers - Just Eat, Xbox, Playstation and Roblox. These are distributed by nursing staff to children during long and difficult hospital stays. These vouchers totalled over £6,000 this year.

Where possible, we also provide additional treats and experiences for families throughout the year. Notable support this year included:

A contribution of £1,000 towards a special trip for a child who had relapsed;

Funding (in partnership with Cancer Fund for Children) for a child awaiting transplant and their family to visit her favourite football team in Scotland;

In November 2024 we launched our Trauma Counselling Programme for nurses, recognising the emotional toll experience by the clinical staff who care for children with cancer. We are pleased to report a steady and meaningful uptake of this service, which we intend to expand where needed in the coming year.

As a family who has lived the childhood cancer journey, we know all of the above will be of great assistance to the families as they enter the ward.

##### **Review of operations and future development**

To date, B Positive has delivered over 100 suitcases to families across Northern Ireland. With an estimated 70-80 new diagnoses each year, this represents our minimum annual requirement to ensure that no newly diagnosed child goes without this essential support.

Throughout the year, we have continued to engage directly with parents of newly diagnosed children, offering advice, signposting, and compassionate guidance rooted in lived experience.

The charity remains committed to developing new forms of support for families and staff, strengthening our partnerships, and ensuring that every child diagnosed with cancer in Northern Ireland experiences compassion, comfort, and practical assistance from the moment of diagnosis.

## B Positive

### Report of the Trustees for the Year Ended 30 April 2025

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Review of finances**

During this financial year, we generated incoming resources of £122,834. Outgoing resources totalled £66,996 leaving net incoming resources of £55,838.

Having reviewed the accounts, the Trustees believe that B Positive is in a strong and sustainable financial position, with adequate reserves to support ongoing operations and planned future initiatives. The Trustees are confident that the charity can meet all its stated objectives for the foreseeable future.

##### **Public benefit statement**

The Trustees confirm that they have complied with their statutory duties and have had due regard to the guidance on public benefit issued by the Charity Commission for Northern Ireland. All activities undertaken by B Positive are designed to further our charitable purpose and deliver measurable public benefit to children with cancer, their families, and healthcare professionals in Northern Ireland.

##### **Statement of Trustee's responsibilities**

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom accounting standards.

Company law requires the Trustees to prepare financial statements for each financial period that give a true and fair view of the financial position of the charity. In preparing the financial statements, the Trustees are required to:

- Make judgements and estimates that are reasonable and prudent;
- Select the most appropriate accounting policies and apply them consistently;
- Confirm that applicable accounting standards have been followed and are appropriately disclosed.

The Trustees confirm that they have complied with these responsibilities in preparing the financial statements.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy the financial position of the charity at any time, and to ensure the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud or other irregularities. Policies are in place to support these responsibilities.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

108695

##### **Principal address**

27 Pinley Green  
Banbridge  
Co. Down  
BT32 3TY

**B Positive**

**Report of the Trustees  
for the Year Ended 30 April 2025**

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**Trustees**

S Watson  
D Watson  
R Simmons  
N Dowds  
M Fairbairn  
M McAdam  
E Adamson  
A Watson  
A Wills  
S Magill  
J McKnight-Lennon  
P Greenfield

**Independent Examiner**

Association of Chartered Certified Accountants  
S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

Approved by order of the board of trustees on .....12/12/2025..... and signed on its behalf by:



.....  
D Watson - Trustee

**Independent Examiner's Report to the Trustees of  
B Positive**

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I report on the accounts of the charity for the year ended 30 April 2025, which are set out on pages six to twelve.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Vint FCCA  
Association of Chartered Certified Accountants  
S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

Date: 12/12/2025

## B Positive

### Statement of Financial Activities for the Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		122,834	-	122,834	176,917
<b>EXPENDITURE ON</b>					
Raising funds		10,430	-	10,430	1,503
<b>Charitable activities</b>					
Gifts and Donations		49,810	-	49,810	99,733
Other		6,756	-	6,756	16,183
<b>Total</b>		66,996	-	66,996	117,419
<b>NET INCOME</b>		55,838	-	55,838	59,498
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		178,046	-	178,046	118,548
<b>TOTAL FUNDS CARRIED FORWARD</b>		233,884	-	233,884	178,046

The notes form part of these financial statements

**B Positive**

**Balance Sheet  
30 April 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	4	-	-	-	47
Cash at bank		233,884	-	233,884	177,999
		<u>233,884</u>	<u>-</u>	<u>233,884</u>	<u>178,046</u>
<b>NET CURRENT ASSETS</b>		<u>233,884</u>	<u>-</u>	<u>233,884</u>	<u>178,046</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>233,884</u>	<u>-</u>	<u>233,884</u>	<u>178,046</u>
<b>NET ASSETS</b>		<u>233,884</u>	<u>-</u>	<u>233,884</u>	<u>178,046</u>
<b>FUNDS</b>	5				
Unrestricted funds				233,884	178,046
<b>TOTAL FUNDS</b>				<u>233,884</u>	<u>178,046</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/2025 and were signed on its behalf by:

S. Watson  
S Watson - Trustee

**Notes to the Financial Statements  
for the Year Ended 30 April 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## B Positive

### Notes to the Financial Statements - continued for the Year Ended 30 April 2025

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

##### Trustees' expenses

	2025 £	2024 £
Trustees' expenses	-	1,630

#### 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	176,917	-	176,917
<b>EXPENDITURE ON</b>			
Raising funds	1,503	-	1,503
<b>Charitable activities</b>			
Gifts and Donations	99,733	-	99,733
Other	16,183	-	16,183
<b>Total</b>	<b>117,419</b>	<b>-</b>	<b>117,419</b>
<b>NET INCOME</b>	<b>59,498</b>	<b>-</b>	<b>59,498</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	118,548	-	118,548
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>178,046</b>	<b>-</b>	<b>178,046</b>

**B Positive**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other debtors	-	47
	<u>          </u>	<u>          </u>

**5. MOVEMENT IN FUNDS**

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	178,046	55,838	233,884
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>178,046</u>	<u>55,838</u>	<u>233,884</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	122,834	(66,996)	55,838
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>122,834</u>	<u>(66,996)</u>	<u>55,838</u>

**Comparatives for movement in funds**

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	118,548	59,498	178,046
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>118,548</u>	<u>59,498</u>	<u>178,046</u>

**B Positive**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

**5. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	176,917	(117,419)	59,498
<b>TOTAL FUNDS</b>	<u>176,917</u>	<u>(117,419)</u>	<u>59,498</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	118,548	115,336	233,884
<b>TOTAL FUNDS</b>	<u>118,548</u>	<u>115,336</u>	<u>233,884</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	299,751	(184,415)	115,336
<b>TOTAL FUNDS</b>	<u>299,751</u>	<u>(184,415)</u>	<u>115,336</u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

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**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025.

**B Positive**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	122,834	176,917
<b>Total incoming resources</b>	<u>122,834</u>	<u>176,917</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising expenditure	10,430	1,503
<b>Charitable activities</b>		
Gifts and Donations	49,810	99,733
<b>Support costs</b>		
<b>Management</b>		
Trustees' expenses	-	1,630
Administrative expenses	990	1,263
	<u>990</u>	<u>2,893</u>
<b>Finance</b>		
Bank charges	728	678
<b>Other</b>		
Computer expenses	80	-
Rates and water	(1,629)	1,518
Insurance	242	160
Light and heat	161	104
Telephone	522	324
Postage and stationery	37	9
Rent	4,802	4,002
Repairs and maintenance	43	2,975
	<u>4,258</u>	<u>9,092</u>
<b>Governance costs</b>		
Accountancy and legal fees	780	3,520
<b>Total resources expended</b>	<u>66,996</u>	<u>117,419</u>
<b>Net income</b>	<u><u>55,838</u></u>	<u><u>59,498</u></u>

This page does not form part of the statutory financial statements

**B POSITIVE**

Northern Ireland - Charity number 108695

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# Accounts

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REGISTERED CHARITY NUMBER: 108695

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30 April 2024  
for  
B Positive**

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

**B Positive**

**Contents of the Financial Statements  
for the Year Ended 30 April 2024**

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## **B Positive**

### **Report of the Trustees for the Year Ended 30 April 2024**

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The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

B Positive was established as a charity on 6th April 2022 and is governed by the terms as set out in its constitution.

1. The Executive Committee shall consist of a chairman; a secretary and a treasurer being elected from among the members at an annual general meeting. The Executive Committee shall hold office from the conclusion of that meeting.

2. The Executive Committee may in addition appoint additional members to the Executive Committee as they see fit.

3. All the members of the Executive Committee shall retire from office together at the end of the annual general meeting next after the date on which they came into office, but they may be re-elected or re-appointed provided that no honorary officer shall hold office for more than 5 consecutive years. On expiry of such a period, 1 year must elapse before any former honorary officer is eligible for re-election.

4. The proceedings of the Executive Committee shall not be invalidated by any vacancy among their number or by any failure to appoint or any defect in the appointment or qualification of a member.

5. Nobody shall be appointed as a member of the Executive Committee who is aged under 18 or who would if appointed be disqualified under the provisions of the following clause.

6. No person shall be entitled to act as a member of the Executive Committee whether on a first or on any subsequent entry into office until after signing in the minute book of the Executive Committee a declaration of acceptance and of willingness to act in the trusts of the Charity.

## **B Positive**

### **Report of the Trustees for the Year Ended 30 April 2024**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Objectives and activities**

B Positive aims to help provide a more positive experience for children diagnosed with cancer in Northern Ireland as well as helping their parents and supporting the staff on the Haematology and Oncology ward at the Royal Victoria Hospital for Sick Children (Belfast).

As of February 2024, we have begun our rollout of suitcases. Each newly diagnosed child receives a large, branded suitcase. Within the case is a special baseball cap to give the child a level of confidence through hair loss from the intense chemotherapy, a branded wash bag which contains toiletries for the child and both parents. The suitcase also includes a blanket, bale of towels and a warrior backpack.

We also leave various types of vouchers on the ward to be given out by the staff. These include Just Eat, Xbox, Play Station and Roblox. These vouchers have totalled over £2,500.

During this financial period, we purchased a sensory unit worth almost £5,000 which we donated to CHU ward.

On occasions we have also assisted patients and families with various treats throughout the year, as follows:

- \* we paid £850 for a parent's flight to the USA where their child was receiving treatment,
- \* we paid for a parent and child to attend a Man Utd match, including flights and hotel, in conjunction with Cancer Fund for Children, totalling £1,160,
- \* we flew a relative to USA with emergency medicine, flights cost £1,054,
- \* we helped fund a memory making trip to USA for a child, we covered their extensive travel insurance to a cost of £4,080.

As a family who has lived the childhood cancer journey, we know all of the above will be of great assistance to the families as they enter the ward.

##### **Review of operations and future development**

As a charity, we have given out 26 suitcases to date. With an estimated 70-80 new diagnoses every year in Northern Ireland, that's the minimum number of cases we will require on an annual basis. We are also currently trying to reach those children already in the system.

As a charity with "lived experience" we have engaged with parents of newly diagnosed children with advice and support throughout the year.

We also have future plans to help the medical and nursing staff on the CHU ward by offering a trauma counselling service.

##### **Review of finances**

During this financial year, we generated incoming resources of £176,917. Outgoing resources totalled £117,419 leaving net incoming resources of £59,498.

Having reviewed the accounts, we believe B Positive to be in an extremely strong financial position moving forward and we are therefore confident we can meet all of our charitable objectives for the foreseeable future.

## B Positive

### Report of the Trustees for the Year Ended 30 April 2024

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Public benefit statement**

The Trustees consider they have complied with their respective duties to have due regard to the guidance on public benefit as published by the Charity Commission for Northern Ireland.

##### **Statement of Trustee's responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom accounting standards.

Company Law requires the Trustees to prepare financial statements for each financial period to provide a true and fair view of the affairs of the company for that period.

In preparing the financial statements, the trustees are required to:

- Make estimates that are reasonable and prudent
- Select most appropriate accounting policies and apply in a consistent format
- Clarify that applicable accounting standards have been followed and further explained in the financial statements and have prepared the financial statements.

The Trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. Policies are also in place for such issues.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

108695

##### **Principal address**

27 Pinley Green  
Banbridge  
Co. Down  
BT32 3TY

##### **Trustees**

S Watson  
D Watson  
R Simmons  
N Dowds (appointed 5.2.24)  
M Fairbairn (appointed 5.2.24)  
M McAdam (appointed 5.2.24)  
E Adamson (appointed 5.2.24)  
A Watson (appointed 5.2.24)  
A Wills (appointed 5.2.24)  
S Magill (appointed 5.2.24)  
J McKnight-Lennon (appointed 5.2.24)  
P Greenfield (appointed 5.2.24)

**B Positive**

**Report of the Trustees  
for the Year Ended 30 April 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

Approved by order of the board of trustees on 14 January 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Watson', with a large, sweeping flourish at the end.

D Watson - Trustee

**Independent Examiner's Report to the Trustees of  
B Positive**

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**Independent examiner's report to the trustees of B Positive**

I report to the charity trustees on my examination of the accounts of B Positive (the Trust) for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Thomas Vint FCCA

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

14 January 2025

**B Positive****Statement of Financial Activities  
for the Year Ended 30 April 2024**

				Year Ended 30.4.24 Total funds £	Period 6.4.22 to 30.4.23 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		176,917	-	176,917	135,347
Other trading activities	2	-	-	-	7,345
<b>Total</b>		<u>176,917</u>	<u>-</u>	<u>176,917</u>	<u>142,692</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	1,503	-	1,503	21,790
<b>Charitable activities</b>					
Gifts and Donations		99,733	-	99,733	1,013
Other		16,183	-	16,183	1,341
<b>Total</b>		<u>117,419</u>	<u>-</u>	<u>117,419</u>	<u>24,144</u>
<b>NET INCOME</b>		59,498	-	59,498	118,548
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		118,548	-	118,548	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>178,046</u></u>	<u><u>-</u></u>	<u><u>178,046</u></u>	<u><u>118,548</u></u>

The notes form part of these financial statements

**B Positive****Balance Sheet  
30 April 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	47	-	47	-
Cash at bank		177,999	-	177,999	119,169
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>119,169</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	-	-	-	(621)
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>118,548</u>
<b>NET CURRENT ASSETS</b>					
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>118,548</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>118,548</u>
<b>NET ASSETS</b>					
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>118,548</u>
<b>FUNDS</b>	8				
Unrestricted funds				<u>178,046</u>	<u>118,548</u>
<b>TOTAL FUNDS</b>				<u>178,046</u>	<u>118,548</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2025 and were signed on its behalf by:

*S Watson*

S Watson - Trustee

**Notes to the Financial Statements  
for the Year Ended 30 April 2024**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## B Positive

### Notes to the Financial Statements - continued for the Year Ended 30 April 2024

#### 2. OTHER TRADING ACTIVITIES

	Year Ended 30.4.24 £	Period 6.4.22 to 30.4.23 £
Shop income	-	7,345

#### 3. RAISING FUNDS

##### Raising donations and legacies

	Year Ended 30.4.24 £	Period 6.4.22 to 30.4.23 £
Fundraising expenditure	1,503	777
Support costs	-	240
	<u>1,503</u>	<u>1,017</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the period ended 30 April 2023.

##### Trustees' expenses

	Year Ended 30.4.24 £	Period 6.4.22 to 30.4.23 £
Trustees' expenses	<u>1,630</u>	<u>621</u>

**B Positive**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	135,347	-	135,347
Other trading activities	7,345	-	7,345
<b>Total</b>	<u>142,692</u>	<u>-</u>	<u>142,692</u>
<b>EXPENDITURE ON</b>			
Raising funds	21,790	-	21,790
<b>Charitable activities</b>			
Gifts and Donations	1,013	-	1,013
Other	1,341	-	1,341
<b>Total</b>	<u>24,144</u>	<u>-</u>	<u>24,144</u>
<b>NET INCOME</b>	<u>118,548</u>	<u>-</u>	<u>118,548</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>118,548</u></u>	<u><u>-</u></u>	<u><u>118,548</u></u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	47	-
	<u>47</u>	<u>-</u>

B Positive

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024

<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2024	2023
	£	£
Other creditors	-	621
	<u>          </u>	<u>          </u>

<b>8. MOVEMENT IN FUNDS</b>		Net movement in funds	At 30.4.24
	At 1.5.23	in funds	£
	£	£	
<b>Unrestricted funds</b>			
General fund	118,548	59,498	178,046
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>118,548</u>	<u>59,498</u>	<u>178,046</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	176,917	(117,419)	59,498
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>176,917</u>	<u>(117,419)</u>	<u>59,498</u>

Comparatives for movement in funds

	Net movement in funds	At 30.4.23
	£	£
<b>Unrestricted funds</b>		
General fund	118,548	118,548
	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>118,548</u>	<u>118,548</u>

**B Positive**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024**

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**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	142,692	(24,144)	118,548
<b>TOTAL FUNDS</b>	<u>142,692</u>	<u>(24,144)</u>	<u>118,548</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.

**B Positive****Detailed Statement of Financial Activities  
for the Year Ended 30 April 2024**

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	Year Ended 30.4.24 £	Period 6.4.22 to 30.4.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	176,917	135,347
<b>Other trading activities</b>		
Shop income	-	7,345
<b>Total incoming resources</b>	<u>176,917</u>	<u>142,692</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising expenditure	1,503	777
<b>Other trading activities</b>		
Purchases	-	20,773
<b>Charitable activities</b>		
Gifts and Donations	99,733	1,013
<b>Support costs</b>		
<b>Management</b>		
Trustees' expenses	1,630	621
Administrative expenses	1,263	-
	<u>2,893</u>	<u>621</u>
<b>Finance</b>		
Bank charges	678	349
<b>Information technology</b>		
Repairs and renewals	-	240
<b>Other</b>		
Rates and water	1,518	-
Insurance	160	-
Light and heat	104	-
Carried forward	1,782	-

This page does not form part of the statutory financial statements

**B Positive**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2024**

---

	Year Ended 30.4.24 £	Period 6.4.22 to 30.4.23 £
<b>Other</b>		
Brought forward	1,782	-
Telephone	324	-
Postage and stationery	9	17
Rent	4,002	-
Repairs and maintenance	2,975	-
Advertising	-	354
	<u>9,092</u>	<u>371</u>
<b>Governance costs</b>		
Accountancy and legal fees	3,520	-
Total resources expended	<u>117,419</u>	<u>24,144</u>
<b>Net income</b>	<u>59,498</u>	<u>118,548</u>

This page does not form part of the statutory financial statements

**B POSITIVE**

Northern Ireland - Charity number 108695

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# Annual report

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## **B Positive**

### **Report of the Trustees for the Year Ended 30 April 2024**

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The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

B Positive was established as a charity on 6th April 2022 and is governed by the terms as set out in its constitution.

1. The Executive Committee shall consist of a chairman; a secretary and a treasurer being elected from among the members at an annual general meeting. The Executive Committee shall hold office from the conclusion of that meeting.
2. The Executive Committee may in addition appoint additional members to the Executive Committee as they see fit.
3. All the members of the Executive Committee shall retire from office together at the end of the annual general meeting next after the date on which they came into office, but they may be re-elected or re-appointed provided that no honorary officer shall hold office for more than 5 consecutive years. On expiry of such a period, 1 year must elapse before any former honorary officer is eligible for re-election.
4. The proceedings of the Executive Committee shall not be invalidated by any vacancy among their number or by any failure to appoint or any defect in the appointment or qualification of a member.
5. Nobody shall be appointed as a member of the Executive Committee who is aged under 18 or who would if appointed be disqualified under the provisions of the following clause.
6. No person shall be entitled to act as a member of the Executive Committee whether on a first or on any subsequent entry into office until after signing in the minute book of the Executive Committee a declaration of acceptance and of willingness to act in the trusts of the Charity.

## **B Positive**

### **Report of the Trustees for the Year Ended 30 April 2024**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Objectives and activities**

B Positive aims to help provide a more positive experience for children diagnosed with cancer in Northern Ireland as well as helping their parents and supporting the staff on the Haematology and Oncology ward at the Royal Victoria Hospital for Sick Children (Belfast).

As of February 2024, we have begun our rollout of suitcases. Each newly diagnosed child receives a large, branded suitcase. Within the case is a special baseball cap to give the child a level of confidence through hair loss from the intense chemotherapy, a branded wash bag which contains toiletries for the child and both parents. The suitcase also includes a blanket, bale of towels and a warrior backpack.

We also leave various types of vouchers on the ward to be given out by the staff. These include Just Eat, Xbox, Play Station and Roblox. These vouchers have totalled over £2,500.

During this financial period, we purchased a sensory unit worth almost £5,000 which we donated to CHU ward.

On occasions we have also assisted patients and families with various treats throughout the year, as follows:

- \* we paid £850 for a parent's flight to the USA where their child was receiving treatment,
- \* we paid for a parent and child to attend a Man Utd match, including flights and hotel, in conjunction with Cancer Fund for Children, totalling £1,160,
- \* we flew a relative to USA with emergency medicine, flights cost £1,054,
- \* we helped fund a memory making trip to USA for a child, we covered their extensive travel insurance to a cost of £4,080.

As a family who has lived the childhood cancer journey, we know all of the above will be of great assistance to the families as they enter the ward.

##### **Review of operations and future development**

As a charity, we have given out 26 suitcases to date. With an estimated 70-80 new diagnoses every year in Northern Ireland, that's the minimum number of cases we will require on an annual basis. We are also currently trying to reach those children already in the system.

As a charity with "lived experience" we have engaged with parents of newly diagnosed children with advice and support throughout the year.

We also have future plans to help the medical and nursing staff on the CHU ward by offering a trauma counselling service.

##### **Review of finances**

During this financial year, we generated incoming resources of £176,917. Outgoing resources totalled £117,419 leaving net incoming resources of £59,498.

Having reviewed the accounts, we believe B Positive to be in an extremely strong financial position moving forward and we are therefore confident we can meet all of our charitable objectives for the foreseeable future.

## B Positive

### Report of the Trustees for the Year Ended 30 April 2024

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Public benefit statement**

The Trustees consider they have complied with their respective duties to have due regard to the guidance on public benefit as published by the Charity Commission for Northern Ireland.

##### **Statement of Trustee's responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom accounting standards.

Company Law requires the Trustees to prepare financial statements for each financial period to provide a true and fair view of the affairs of the company for that period.

In preparing the financial statements, the trustees are required to:

- Make estimates that are reasonable and prudent
- Select most appropriate accounting policies and apply in a consistent format
- Clarify that applicable accounting standards have been followed and further explained in the financial statements and have prepared the financial statements.

The Trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. Policies are also in place for such issues.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

108695

##### **Principal address**

27 Pinley Green  
Banbridge  
Co. Down  
BT32 3TY

##### **Trustees**

S Watson  
D Watson  
R Simmons  
N Dowds (appointed 5.2.24)  
M Fairbairn (appointed 5.2.24)  
M McAdam (appointed 5.2.24)  
E Adamson (appointed 5.2.24)  
A Watson (appointed 5.2.24)  
A Wills (appointed 5.2.24)  
S Magill (appointed 5.2.24)  
J McKnight-Lennon (appointed 5.2.24)  
P Greenfield (appointed 5.2.24)

**B Positive**

**Report of the Trustees  
for the Year Ended 30 April 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

Approved by order of the board of trustees on 14 January 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Watson', with a large, sweeping flourish at the end.

D Watson - Trustee

**B POSITIVE**

Northern Ireland - Charity number 108695

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# Annual return

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**Independent Examiner's Report to the Trustees of  
B Positive**

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**Independent examiner's report to the trustees of B Positive**

I report to the charity trustees on my examination of the accounts of B Positive (the Trust) for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Thomas Vint FCCA

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

14 January 2025

**B POSITIVE**

Northern Ireland - Charity number 108695

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Period 6 April 2022 to 30 April 2023  
for  
B Positive**

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

## **B Positive**

### **Contents of the Financial Statements for the Period 6 April 2022 to 30 April 2023**

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<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 9
<b>Detailed Statement of Financial Activities</b>	10

## **B Positive**

### **Report of the Trustees for the Period 6 April 2022 to 30 April 2023**

---

The trustees present their report with the financial statements of the charity for the period 6 April 2022 to 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

B Positive was established as a charity on 6th April 2022 and is governed by the terms as set out in its constitution.

1. The Executive Committee shall consist of a chairman; a secretary and a treasurer being elected from among the members at an annual general meeting. The Executive Committee shall hold office from the conclusion of that meeting.
2. The Executive Committee may in addition appoint additional members to the Executive Committee as they see fit.
3. All the members of the Executive Committee shall retire from office together at the end of the annual general meeting next after the date on which they came into office, but they may be re-elected or re-appointed provided that no honorary officer shall hold office for more than 5 consecutive years. On expiry of such a period, 1 year must elapse before any former honorary officer is eligible for re-election.
4. The proceedings of the Executive Committee shall not be invalidated by any vacancy among their number or by any failure to appoint or any defect in the appointment or qualification of a member.
5. Nobody shall be appointed as a member of the Executive Committee who is aged under 18 or who would if appointed be disqualified under the provisions of the following clause.
6. No person shall be entitled to act as a member of the Executive Committee whether on a first or on any subsequent entry into office until after signing in the minute book of the Executive Committee a declaration of acceptance and of willingness to act in the trusts of the Charity.

##### **Review of operations and future development**

B Positive was first registered in April 2022, while we had made a positive start to providing the aims and objectives as laid out in our constitution unfortunately the death of our son Adam in August 2022 to Leukaemia has delayed progress significantly.

Having said that in early 2023 we placed an order for 240 branded B Positive cases to be manufactured along with the baseball caps, wash bags and blankets. The roll out of the cases will have begun by the time of this report.

Throughout the year we provided many take away dinners which gave a welcome break from the hospital food and was greatly appreciated by the children, their parents, and the staff on the ward.

## **B Positive**

### **Report of the Trustees for the Period 6 April 2022 to 30 April 2023**

---

As a charity with “lived experience” we have engaged with parents of newly diagnosed children with advice and support throughout the year.

#### **Review of finances**

During our first 12 months as a registered charity, we generated incoming resources of £142,692. Outgoing resources totalled £24,144 leaving Net in coming resources of £118,548.

Having reviewed the accounts, we believe B Positive to be in an extremely strong financial position moving forward and we are therefore confident we can meet all of our charitable objectives for the foreseeable future.

#### **Public benefit statement**

The Trustees consider they have complied with their respective duties to have due regard to the guidance on public benefit as published by the Charity Commission for Northern Ireland.

#### **Statement of Trustee’s responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom accounting standards.

Company Law requires the Trustees to prepare financial statements for each financial period to provide a true and fair view of the affairs of the company for that period.

In preparing the financial statements, the trustees are required to:

- Make estimates that are reasonable and prudent
- Select most appropriate accounting policies and apply in a consistent format
- Clarify that applicable accounting standards have been followed and further explained in the financial statements and have prepared the financial statements.

The Trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. Policies are also in place for such issues.

**B Positive**

**Report of the Trustees  
for the Period 6 April 2022 to 30 April 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

108695

**Principal address**

27 Pinley Green  
Banbridge  
Co. Down  
BT32 3TY

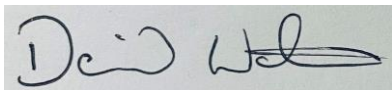
**Trustees**

S Watson Director (appointed 6.4.22)  
D Watson (appointed 6.4.22)  
Miss R Simmons (appointed 6.4.22)

**Independent Examiner**

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

Approved by order of the board of trustees on 28 December 2023 and signed on its behalf by:

A rectangular box containing a handwritten signature in black ink. The signature appears to be 'D Watson' written in a cursive style.

D Watson - Trustee

## Independent Examiner's Report to the Trustees of B Positive

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### Independent examiner's report to the trustees of B Positive

I report to the charity trustees on my examination of the accounts of B Positive (the Trust) for the period 6 April 2022 to 30 April 2023.

### Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Thomas Vint FCCA

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

21 September 2023

## B Positive

### Statement of Financial Activities for the Period 6 April 2022 to 30 April 2023

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	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		135,347	-	135,347
Other trading activities	2	<u>7,345</u>	<u>-</u>	<u>7,345</u>
<b>Total</b>		<u>142,692</u>	<u>-</u>	<u>142,692</u>
 <b>EXPENDITURE ON</b>				
Raising funds	3	22,085	-	22,085
<b>Charitable activities</b>				
Gifts and Donations		1,013	-	1,013
Other		<u>1,046</u>	<u>-</u>	<u>1,046</u>
<b>Total</b>		<u>24,144</u>	<u>-</u>	<u>24,144</u>
 <b>NET INCOME</b>		 118,548	 -	 118,548
		<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>118,548</u>	<u>-</u>	<u>118,548</u>

The notes form part of these financial statements

**B Positive****Balance Sheet  
30 April 2023**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>CURRENT ASSETS</b>				
Cash at bank		119,169	-	119,169
<b>CREDITORS</b>				
Amounts falling due within one year	5	(621)	-	(621)
<b>NET CURRENT ASSETS</b>		<u>118,548</u>	<u>-</u>	<u>118,548</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>118,548</u>	<u>-</u>	<u>118,548</u>
<b>NET ASSETS</b>		<u>118,548</u>	<u>-</u>	<u>118,548</u>
<b>FUNDS</b>	6			
Unrestricted funds				<u>118,548</u>
<b>TOTAL FUNDS</b>				<u>118,548</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2023 and were signed on its behalf by:

*Sara Watson*

Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Period 6 April 2022 to 30 April 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## B Positive

### Notes to the Financial Statements - continued for the Period 6 April 2022 to 30 April 2023

#### 2. OTHER TRADING ACTIVITIES

Shop income	£ <u>7,345</u>
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#### 3. RAISING FUNDS

##### Raising donations and legacies

Sundries	£ 777
Support costs	<u>535</u>
	<u>1,312</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 April 2023.

##### Trustees' expenses

Trustees' expenses	£ <u>621</u>
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#### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ <u>621</u>
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#### 6. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>		
General fund	118,548	118,548
	<u>118,548</u>	<u>118,548</u>
<b>TOTAL FUNDS</b>	<u>118,548</u>	<u>118,548</u>

## B Positive

### Notes to the Financial Statements - continued for the Period 6 April 2022 to 30 April 2023

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#### 6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	142,692	(24,144)	118,548
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>142,692</u>	<u>(24,144)</u>	<u>118,548</u>

#### 7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 April 2023.

## B Positive

### Detailed Statement of Financial Activities for the Period 6 April 2022 to 30 April 2023

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	£
<b>INCOME AND ENDOWMENTS</b>	
<b>Donations and legacies</b>	
Donations	135,347
<b>Other trading activities</b>	
Shop income	<u>7,345</u>
<b>Total incoming resources</b>	142,692
<b>EXPENDITURE</b>	
<b>Raising donations and legacies</b>	
Sundries	777
<b>Other trading activities</b>	
Purchases	20,773
<b>Charitable activities</b>	
Gifts and Donations	1,013
<b>Support costs</b>	
<b>Management</b>	
Trustees' expenses	621
Postage and stationery	17
Advertising	<u>354</u>
	992
<b>Finance</b>	
Bank charges	349
<b>Information technology</b>	
Repairs and renewals	<u>240</u>
Total resources expended	<u>24,144</u>
<b>Net income</b>	<u><u>118,548</u></u>

This page does not form part of the statutory financial statements

**B POSITIVE**

Northern Ireland - Charity number 108695

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# Annual report

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## **B Positive**

### **Report of the Trustees for the Period 6 April 2022 to 30 April 2023**

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The trustees present their report with the financial statements of the charity for the period 6 April 2022 to 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

B Positive was established as a charity on 6th April 2022 and is governed by the terms as set out in its constitution.

1. The Executive Committee shall consist of a chairman; a secretary and a treasurer being elected from among the members at an annual general meeting. The Executive Committee shall hold office from the conclusion of that meeting.
2. The Executive Committee may in addition appoint additional members to the Executive Committee as they see fit.
3. All the members of the Executive Committee shall retire from office together at the end of the annual general meeting next after the date on which they came into office, but they may be re-elected or re-appointed provided that no honorary officer shall hold office for more than 5 consecutive years. On expiry of such a period, 1 year must elapse before any former honorary officer is eligible for re-election.
4. The proceedings of the Executive Committee shall not be invalidated by any vacancy among their number or by any failure to appoint or any defect in the appointment or qualification of a member.
5. Nobody shall be appointed as a member of the Executive Committee who is aged under 18 or who would if appointed be disqualified under the provisions of the following clause.
6. No person shall be entitled to act as a member of the Executive Committee whether on a first or on any subsequent entry into office until after signing in the minute book of the Executive Committee a declaration of acceptance and of willingness to act in the trusts of the Charity.

##### **Review of operations and future development**

B Positive was first registered in April 2022, while we had made a positive start to providing the aims and objectives as laid out in our constitution unfortunately the death of our son Adam in August 2022 to Leukaemia has delayed progress significantly.

Having said that in early 2023 we placed an order for 240 branded B Positive cases to be manufactured along with the baseball caps, wash bags and blankets. The roll out of the cases will have begun by the time of this report.

Throughout the year we provided many take away dinners which gave a welcome break from the hospital food and was greatly appreciated by the children, their parents, and the staff on the ward.

## **B Positive**

### **Report of the Trustees for the Period 6 April 2022 to 30 April 2023**

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As a charity with “lived experience” we have engaged with parents of newly diagnosed children with advice and support throughout the year.

#### **Review of finances**

During our first 12 months as a registered charity, we generated incoming resources of £142,692. Outgoing resources totalled £24,144 leaving Net in coming resources of £118,548.

Having reviewed the accounts, we believe B Positive to be in an extremely strong financial position moving forward and we are therefore confident we can meet all of our charitable objectives for the foreseeable future.

#### **Public benefit statement**

The Trustees consider they have complied with their respective duties to have due regard to the guidance on public benefit as published by the Charity Commission for Northern Ireland.

#### **Statement of Trustee’s responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with the applicable law and United Kingdom accounting standards.

Company Law requires the Trustees to prepare financial statements for each financial period to provide a true and fair view of the affairs of the company for that period.

In preparing the financial statements, the trustees are required to:

- Make estimates that are reasonable and prudent
- Select most appropriate accounting policies and apply in a consistent format
- Clarify that applicable accounting standards have been followed and further explained in the financial statements and have prepared the financial statements.

The Trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. Policies are also in place for such issues.

## B Positive

### Report of the Trustees for the Period 6 April 2022 to 30 April 2023

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#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

108695

**Principal address**

27 Pinley Green  
Banbridge  
Co. Down  
BT32 3TY

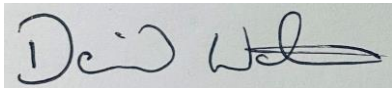
**Trustees**

S Watson Director (appointed 6.4.22)  
D Watson (appointed 6.4.22)  
Miss R Simmons (appointed 6.4.22)

**Independent Examiner**

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

Approved by order of the board of trustees on 28 December 2023 and signed on its behalf by:



D Watson - Trustee

**B POSITIVE**

Northern Ireland - Charity number 108695

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# Annual return

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## Independent Examiner's Report to the Trustees of B Positive

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### Independent examiner's report to the trustees of B Positive

I report to the charity trustees on my examination of the accounts of B Positive (the Trust) for the period 6 April 2022 to 30 April 2023.

### Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Thomas Vint FCCA

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

21 September 2023