

**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**

---

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 9</b>
<b>Detailed Statement of Financial Activities</b>	<b>10</b>

## **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 incoming 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

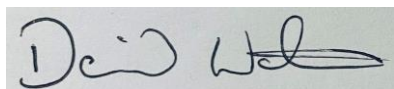
**Trustees**

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 handwritten signature in black ink, appearing to read 'D Watson', is shown on a light grey background.

D Watson - Trustee

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

---

### 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**

	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>		<u>118,548</u>	<u>-</u>	<u>118,548</u>
<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)
		<u>          </u>	<u>          </u>	<u>          </u>
<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>
		<u>          </u>	<u>          </u>	<u>          </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**

---

**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>

**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>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other creditors	<u>621</u>

**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>

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

---

**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

---

	£
<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