

**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

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for the Year Ended 30 April 2024**

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B Positive

Report of the Trustees for the Year Ended 30 April 2024

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.

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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.

**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)

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**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 dark ink, appearing to read 'D Watson', with a large, sweeping horizontal stroke at the end.

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 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 £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		176,917	-	176,917	135,347
Other trading activities	2	-	-	-	7,345
Total		<u>176,917</u>	<u>-</u>	<u>176,917</u>	<u>142,692</u>
 EXPENDITURE ON					
Raising funds	3	1,503	-	1,503	21,790
Charitable activities					
Gifts and Donations		99,733	-	99,733	1,013
Other		16,183	-	16,183	1,341
Total		<u>117,419</u>	<u>-</u>	<u>117,419</u>	<u>24,144</u>
 NET INCOME		59,498	-	59,498	118,548
 RECONCILIATION OF FUNDS					
Total funds brought forward		118,548	-	118,548	-
 TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	7	-	-	-	(621)
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>118,548</u>
NET CURRENT ASSETS					
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>118,548</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>118,548</u>
NET ASSETS					
		<u>178,046</u>	<u>-</u>	<u>178,046</u>	<u>118,548</u>
FUNDS	8				
Unrestricted funds				<u>178,046</u>	<u>118,548</u>
TOTAL FUNDS				<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.

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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>

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	-	621
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	118,548	59,498	178,046
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	176,917	(117,419)	59,498
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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
	£	£
Unrestricted funds		
General fund	118,548	118,548
	<u> </u>	<u> </u>
TOTAL FUNDS	<u>118,548</u>	<u>118,548</u>

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

8. MOVEMENT IN FUNDS - continued

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

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

	Year Ended 30.4.24 £	Period 6.4.22 to 30.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	176,917	135,347
Other trading activities		
Shop income	-	7,345
Total incoming resources	<u>176,917</u>	<u>142,692</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	1,503	777
Other trading activities		
Purchases	-	20,773
Charitable activities		
Gifts and Donations	99,733	1,013
Support costs		
Management		
Trustees' expenses	1,630	621
Administrative expenses	1,263	-
	<u>2,893</u>	<u>621</u>
Finance		
Bank charges	678	349
Information technology		
Repairs and renewals	-	240
Other		
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 £
Other		
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>
Governance costs		
Accountancy and legal fees	3,520	-
	<u>117,419</u>	<u>24,144</u>
Total resources expended		
	<u>59,498</u>	<u>118,548</u>
Net income		

This page does not form part of the statutory financial statements