

**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

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B Positive

Report of the Trustees for the Year Ended 30 April 2025

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.

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Report of the Trustees for the Year Ended 30 April 2025

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

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**

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:

A handwritten signature in dark ink, appearing to be 'D. Watson', written over a dotted line.

D. Watson - Trustee

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

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

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Statement of Financial Activities for the Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		122,834	-	122,834	176,917
EXPENDITURE ON					
Raising funds		10,430	-	10,430	1,503
Charitable activities					
Gifts and Donations		49,810	-	49,810	99,733
Other		6,756	-	6,756	16,183
Total		66,996	-	66,996	117,419
NET INCOME					
		55,838	-	55,838	59,498
RECONCILIATION OF FUNDS					
Total funds brought forward		178,046	-	178,046	118,548
TOTAL FUNDS CARRIED FORWARD		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 £
CURRENT ASSETS					
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>
NET CURRENT ASSETS		<u>233,884</u>	<u>-</u>	<u>233,884</u>	<u>178,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>233,884</u>	<u>-</u>	<u>233,884</u>	<u>178,046</u>
NET ASSETS		<u>233,884</u>	<u>-</u>	<u>233,884</u>	<u>178,046</u>
FUNDS	5				
Unrestricted funds				233,884	178,046
TOTAL FUNDS				<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**

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

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
	£	£	£
Unrestricted funds			
General fund	178,046	55,838	233,884
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	122,834	(66,996)	55,838
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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
	£	£	£
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>

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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 £
Unrestricted funds			
General fund	176,917	(117,419)	59,498
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	118,548	115,336	233,884
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	299,751	(184,415)	115,336
TOTAL FUNDS	<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**

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	122,834	176,917
Total incoming resources	122,834	176,917
EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	10,430	1,503
Charitable activities		
Gifts and Donations	49,810	99,733
Support costs		
Management		
Trustees' expenses	-	1,630
Administrative expenses	990	1,263
	990	2,893
Finance		
Bank charges	728	678
Other		
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
	4,258	9,092
Governance costs		
Accountancy and legal fees	780	3,520
Total resources expended	66,996	117,419
Net income	55,838	59,498

This page does not form part of the statutory financial statements