

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
FOR
NORTHUMBRIA BLOOD BIKES**

DRAFT

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

DRAFT

NORTHUMBRIA BLOOD BIKES
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 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

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation (CIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1166689

Principal address

Northumbria House
Abbey Road
Pity Me
Durham
DH1 5FJ

Trustees

S Storey
K Lawrence
S Winn
L Taylor
A L Kinghorn
S Tulloch
S Hitchinson
J Cooper
M Redpath
A Johnstone
M Burnett
A Johnson

Independent Examiner

David Holloway FCA DChA
RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

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

.....
Trustee

DRAFT

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NORTHUMBRIA BLOOD BIKES**

Independent examiner's report to the trustees of Northumbria Blood Bikes

I report to the charity trustees on my examination of the accounts of Northumbria Blood Bikes (the Trust) for the year ended 30 June 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.

David Holloway FCA DChA

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date:

DRAFT

NORTHUMBRIA BLOOD BIKES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,322	-	136,322	118,240
Other trading activities	3	34,177	-	34,177	17,692
Investment income	4	1,916	-	1,916	1,338
Total		<u>172,415</u>	<u>-</u>	<u>172,415</u>	<u>137,270</u>
EXPENDITURE ON					
Raising funds		16,437	-	16,437	12,653
Charitable activities					
Vehicle running costs		107,410	5,705	113,115	108,264
Other support costs		22,656	9,354	32,010	42,871
Total		<u>146,503</u>	<u>15,059</u>	<u>161,562</u>	<u>163,788</u>
NET INCOME/(EXPENDITURE)		25,912	(15,059)	10,853	(26,518)
RECONCILIATION OF FUNDS					
Total funds brought forward		297,898	19,020	316,918	343,436
TOTAL FUNDS CARRIED FORWARD		<u><u>323,810</u></u>	<u><u>3,961</u></u>	<u><u>327,771</u></u>	<u><u>316,918</u></u>

The notes form part of these financial statements

NORTHUMBRIA BLOOD BIKES
STATEMENT OF FINANCIAL POSITION
30 JUNE 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	115,433	3,015	118,448	129,745
CURRENT ASSETS					
Debtors	8	20,002	-	20,002	26,610
Cash at bank		199,336	946	200,282	170,312
		<u>219,338</u>	<u>946</u>	<u>220,284</u>	<u>196,922</u>
CREDITORS					
Amounts falling due within one year	9	(10,961)	-	(10,961)	(9,749)
NET CURRENT ASSETS		<u>208,377</u>	<u>946</u>	<u>209,323</u>	<u>187,173</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>323,810</u>	<u>3,961</u>	<u>327,771</u>	<u>316,918</u>
NET ASSETS		<u>323,810</u>	<u>3,961</u>	<u>327,771</u>	<u>316,918</u>
FUNDS	10				
Unrestricted funds				323,810	297,898
Restricted funds				3,961	19,020
TOTAL FUNDS				<u>327,771</u>	<u>316,918</u>

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

.....
Trustee

NORTHUMBRIA BLOOD BIKES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 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.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed where material.

Should the charity be notified of a legacy subsequent to the accounting reference date but before the date of approval of the accounts and evidence exists which suggests that the executors of the estate agreed the distribution prior to the end of the reporting period and receipt of the legacy is deemed to be probable then that receipt will be recognised as income in that accounting period.

Voluntary income

Voluntary income, legacies and donations are accounted for as received by the charity. The income from fundraising activities is shown gross with the associated costs included in raising funds.

Grants

Grants of a revenue nature are credited to income in the period to which they relate.

Investment income

Investment income relates to interest earned and dividends received through holding assets on deposit and the charity's current asset investments.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance and straight line over 3 years

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.

NORTHUMBRIA BLOOD BIKES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	81,793	84,025
Legacies	27,530	19,215
Grants	26,999	15,000
	136,322	118,240

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Newcastle upon Tyne Hospitals Trust	-	15,000
National Lottery - Fleet funding	19,999	-
The Lions Club	7,000	-
	26,999	15,000

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	34,177	17,692
	34,177	17,692

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest received	1,916	1,338
	1,916	1,338

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,240	20,000	118,240
Other trading activities	17,692	-	17,692
Investment income	1,338	-	1,338
Total	117,270	20,000	137,270
EXPENDITURE ON			
Raising funds	12,653	-	12,653
Charitable activities			
Vehicle running costs	103,264	5,000	108,264
Other support costs	38,494	4,377	42,871
Total	154,411	9,377	163,788
NET INCOME/(EXPENDITURE)	(37,141)	10,623	(26,518)
RECONCILIATION OF FUNDS			
Total funds brought forward	335,039	8,397	343,436
TOTAL FUNDS CARRIED FORWARD	297,898	19,020	316,918

NORTHUMBRIA BLOOD BIKES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2023	26,395	287,468	27,766	341,629
Additions	360	45,665	714	46,739
Disposals	-	(33,317)	-	(33,317)
	<u>26,755</u>	<u>299,816</u>	<u>28,480</u>	<u>355,051</u>
At 30 June 2024	26,755	299,816	28,480	355,051
DEPRECIATION				
At 1 July 2023	15,178	182,899	13,807	211,884
Charge for year	8,425	35,787	6,738	50,950
Eliminated on disposal	-	(26,231)	-	(26,231)
	<u>23,603</u>	<u>192,455</u>	<u>20,545</u>	<u>236,603</u>
At 30 June 2024	23,603	192,455	20,545	236,603
NET BOOK VALUE				
At 30 June 2024	<u>3,152</u>	<u>107,361</u>	<u>7,935</u>	<u>118,448</u>
At 30 June 2023	<u>11,217</u>	<u>104,569</u>	<u>13,959</u>	<u>129,745</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	310	944
Other debtors		700
VAT	11,540	11,694
Prepayments	8,152	13,272
	<u>20,002</u>	<u>26,610</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	4,603	3,466
Other creditors	6,358	6,283
	<u>10,961</u>	<u>9,749</u>

10. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	297,898	25,912	323,810
Restricted funds			
Radio System Fund	4,020	(1,005)	3,015
Newcastle upon Tyne Hospitals Trust	15,000	(14,054)	946
	<u>19,020</u>	<u>(15,059)</u>	<u>3,961</u>
TOTAL FUNDS	<u>316,918</u>	<u>10,853</u>	<u>327,771</u>

NORTHUMBRIA BLOOD BIKES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,415	(146,503)	25,912
Restricted funds			
Radio System Fund	-	(1,005)	(1,005)
Newcastle upon Tyne Hospitals Trust	-	(14,054)	(14,054)
	-	(15,059)	(15,059)
TOTAL FUNDS	<u>172,415</u>	<u>(161,562)</u>	<u>10,853</u>

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	335,039	(37,141)	297,898
Restricted funds			
Radio System Fund	8,397	(4,377)	4,020
Newcastle upon Tyne Hospitals Trust	-	15,000	15,000
	8,397	10,623	19,020
TOTAL FUNDS	<u>343,436</u>	<u>(26,518)</u>	<u>316,918</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,270	(154,411)	(37,141)
Restricted funds			
Radio System Fund	-	(4,377)	(4,377)
Tyne Tunnel Fuel Fund	5,000	(5,000)	-
Newcastle upon Tyne Hospitals Trust	15,000	-	15,000
	20,000	(9,377)	10,623
TOTAL FUNDS	<u>137,270</u>	<u>(163,788)</u>	<u>(26,518)</u>

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

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	335,039	(11,229)	323,810
Restricted funds			
Radio System Fund	8,397	(5,382)	3,015
Newcastle upon Tyne Hospitals Trust	-	946	946
	8,397	(4,436)	3,961
TOTAL FUNDS	<u>343,436</u>	<u>(15,665)</u>	<u>327,771</u>

NORTHUMBRIA BLOOD BIKES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

10. MOVEMENT IN FUNDS - continued

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	289,685	(300,914)	(11,229)
Restricted funds			
Radio System Fund	-	(5,382)	(5,382)
Tyne Tunnel Fuel Fund	5,000	(5,000)	-
Newcastle upon Tyne Hospitals Trust	<u>15,000</u>	<u>(14,054)</u>	<u>946</u>
	<u>20,000</u>	<u>(24,436)</u>	<u>(4,436)</u>
TOTAL FUNDS	<u><u>309,685</u></u>	<u><u>(325,350)</u></u>	<u><u>(15,665)</u></u>

11. RELATED PARTY DISCLOSURES

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

DRAFT

NORTHUMBRIA BLOOD BIKES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	81,793	84,025
Legacies	27,530	19,215
Grants	26,999	15,000
	136,322	118,240
Other trading activities		
Fundraising events	34,177	17,692
Investment income		
Interest received	1,916	1,338
	172,415	137,270
EXPENDITURE		
Raising donations and legacies		
Advertising	3,635	3,332
Fundraising events	12,802	9,321
	16,437	12,653
Charitable activities		
Fuel and servicing	52,716	59,248
Licences and insurance	919	24,433
Telephone and tracker	5,835	5,751
Uniform and protective clothing	2,760	5,415
Training	14,054	-
Depreciation of plant & machinery	8,425	8,435
Depreciation of motor vehicles	35,787	26,775
(Profit)/loss on sale of motor vehicles	3,336	1,054
	123,832	131,111
Support costs		
Finance		
Bank charges	254	271
Storage fees	1,080	1,137
	1,334	1,408
Other		
General office and meeting costs	6,889	5,762
Insurance	1,143	1,233
Accountancy	650	500
Independent Examination Fee	1,575	1,625
Postage and stationery	2,964	2,458
Depreciation of computer equipment	6,738	7,038
	19,959	18,616
Total resources expended	161,562	163,788
Net income/(expenditure)	10,853	(26,518)

This page does not form part of the statutory financial statements