



# BLOOD BIKES SCOTLAND



## Annual Report 2023-24

Commitment, collaboration,  
Consolidation

Scottish charity no. SC049314

## Foreword from the Chair



Welcome to our Annual Report for our 2023-24 financial year, which is intended to give all our stakeholders – NHS Scotland, our members, volunteers, supporters and donors – a detailed and informative review of Blood Bikes Scotland's activities during the period. We are pleased to look back and celebrate a positive year of commitment, collaboration and consolidation, building on the period of transition and success that we outlined in our previous annual report.

Our focus during the last twelve months has been on consolidating our service provision in the five NHS regions in which we operate, focusing increasingly on the level of cost savings that we deliver to NHS Scotland rather than the total number of jobs that we complete. Cost saving per volunteer hour increased significantly as a result, leading to the overall savings generated for the NHS by our activities growing by 18% in the period. At a time when the health service finds itself under increasing cost pressure, this financial contribution is highly significant. But the enhancement of Blood Bikes Scotland's service provision didn't stop there. On many occasions during the year, we were given the opportunity to collaborate with other NABB-affiliated groups and external partners to provide services to the NHS which they simply couldn't source elsewhere. And we understand that a number of these jobs led to successful outcomes in lifesaving treatments.

Whilst our donation income was down on the previous period, this reflected a lower fundraising target as only one additional vehicle purchase was anticipated during the year. Overall, the charity returned a modest deficit, principally caused by the timing of some larger donations that weren't received until shortly after the end of the period. We discuss this in more detail in the financial review in Part 2 of this report. At the time of writing in August 2024, Blood Bikes Scotland is enjoying one of its best-ever years for donations, which we look forward to telling you about in our next annual report. But for now, I am pleased to confirm that the charity remains on an extremely sound financial footing.

One of the most important events during this reporting period was our first in-person AGM post Covid, which was extremely well attended by members from all five of our regions. As part of our programme of governance enhancement, members considered a completely updated constitution that reflects the changes the charity has undergone in recent years and lays the foundation for future development. When put to the vote, the new constitution was unanimously adopted.

Lastly, I would like to offer my sincere thanks to all our volunteers, supporters and funders, and to our partners at NHS Scotland with whom we continue to develop closer and deeper working relationships. As always, none of what we were able to achieve during the year would have been possible without you, and the Trustees and Management Committee look forward to working with all our stakeholders as our charity continues to grow, evolve and flourish.

A handwritten signature in black ink that reads "Tim." with a short horizontal line underneath.

Tim Bartlett



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## Part 1 – The year in review

### Who we are

Blood Bikes Scotland (BBS) was founded in 2012 by Ron Spalding and Brian Fraser who shared a desire to put something back into the community and initially commenced working with NHS Borders in 2014.

Since this modest start with one motorcycle, we have grown very substantially and now have contracts with NHS Borders, NHS Fife, NHS Forth Valley, NHS Lothian and NHS Tayside. We cover a huge geographical area and a substantial part of Scotland. From that small start, we currently operate 15 motorcycles and 5 cars, all of which are owned by the charity.



The charity is operated by four Trustees, an eight-strong Management Committee and over 200 volunteers. It is a fundamental principle of our charity since inception that no one takes a salary or any form of remuneration.

We are totally funded by donations – both private and corporate – and contrary to popular belief, we do not receive any funding from the NHS or the Scottish Government. Our superb fundraising team is tasked with raising the approximately £6,500 monthly operating costs, as well as the cost of any additional or replacement vehicles. As demand for our service from the NHS continues to increase, so does our requirement for funding in order to operate our expanding service provision.

### What we do

BBS was established to provide a free-of-charge, professional, rapid-response medical transport service for NHS Scotland. The purpose of our charity is defined in our constitution as “the advancement of health and the saving of lives”.

We deliver blood, blood products, diagnostic test samples, medications, FMTs (see below), documentation and smaller pieces of NHS equipment, such as surgical instruments and heart monitors between NHS sites or to patient’s homes and care homes in the community.

### What we have achieved

There is no doubt that BBS had a very successful year of delivery for our five NHS region partners during the period. The total savings we delivered to NHS Scotland were £316,776, up from £267,620 the previous year – a very significant 18% increase.

Although the financial saving to the NHS is our key metric, the extra services that we provide cannot always be measured in purely monetary terms. We have continued to be involved in supporting relays with other NABB-affiliated Blood Bike groups to facilitate faecal microbiota transplantations (FMTs), which we are advised have led to life saving-procedures. We have also

been involved in organising long-distance UK-wide deliveries in support of our NHS partners, meeting timescales that were not available elsewhere.

We held a productive and well-attended AGM in September 2023, the first members' meeting with physical attendance since the end of the Covid pandemic. As well as providing the Trustees and Management Committee with an opportunity to bring members up to date with developments in the charity, our volunteers engaged in a very constructive discussion session. Most significantly, members voted unanimously to adopt a new constitution that embodies the governance changes the charity has undergone during the recent period of transition and lays the foundation for future development of the charity.

During the year, the Management Committee worked to broaden its network of contacts within NHS Scotland, to identify new areas of need and opportunities for engagement, and to establish greater awareness of the charity at a senior NHS management level. Building on the governance changes supported by our new constitution, we anticipate appointing a senior NHS manager as the first external member of our Board of Trustees at our 2024 AGM.

## The team

Our service could not function without our outstanding team of committed volunteers. Our operational structure includes a Management Committee and Regional Representatives whose members during the period were as follows.

### Management Committee

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- Tim Bartlett – Trustee and Chair
- Mike Buchan – Fleet Manager
- Phil Dodsworth – Trustee and Fundraising Lead
- Roger Duerden – Trustee and Treasurer
- Brian Fraser – Founder
- Rob Fraser – Onboarding and People
- David O'Rourke – Operations and performance statistics
- Ron Spalding – Founder, Trustee and Vice-Chair

### Regional Representatives

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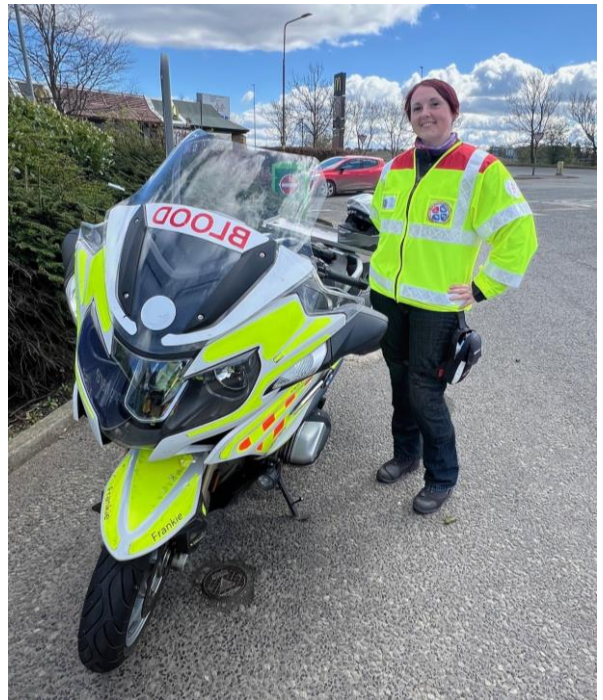
- Borders – Campbell Chatham (Campbell is also our Quartermaster)
- Fife – Iain Stewart
- Forth Valley – Ross Tuffee (until 9<sup>th</sup> August 2023), Dave Waddell
- Lothian – Alan McNair
- Tayside – Scott Galloway

We would be unable to operate any services without an enthusiastic and committed group of active members, so the charity's emphasis on maintaining and developing volunteer engagement remains a priority. During the year we operated over seventy operational shifts per week across our five regions with a force of over two hundred volunteers. This does not include additional shifts for long-distance relays, fundraising and public events.



The charity's volunteers completed a total of 19,728 recorded shift hours during the course of the year, which at the £10.42 per hour UK minimum wage during the period is equivalent to £205,566. This does not include the considerable amount of additional time devoted by trustees, committee members, regional representatives, vehicle custodians and fundraisers to the charity. This is currently not recorded, but very conservatively estimated to be in excess of 3,000 hours – an additional £31,000 or more.

Our Regional Representatives continue to enhance communication with our members in each region and have helped significantly with volunteer engagement. They meet regularly with the Management Committee and are the conduit for information between the committee and volunteers in both directions. They welcome and guide new volunteers and engage with any volunteering issues that arise. After two years of having Regional Representatives in post, their role in the charity has been widely judged a great success and a significant enhancement to our organisational structure.



The starred badge awards introduced in the previous period have also been well received. This scheme reflects important shift milestones, and the highly sought-after badges are proudly worn by our members on their hi-viz jackets when on shift. Members also receive enamel pin badges that they can wear at any time. We believe that these incentives, together with improved communication and greater openness on all important committee decisions, have resulted in stronger volunteer engagement – and for the second year in succession, the number of volunteer resignations has been a very small single-digit number. Interest and applications from prospective new members have remained very strong.

## The fleet



Fleet numbers are now stabilised across all our NHS regions. Borders, Fife, Forth Valley and Tayside each now have two motorcycles and one car in place, whilst there are seven motorcycles and one car across Lothian, reflecting the shift patterns and geography of this region. This means we have fifteen bikes and five cars in total, which are monitored monthly with regard to mileage, tyre wear and any on-going maintenance requirements or issues. From time to time, we will rotate specific bikes between locations to manage the total mileage in line with our vehicle replacement policy.

Managing the costs and expense of running the bike fleet led us to the question of whether we should be keeping motorcycles for longer than our previous three-year norm, and replacement decisions are now made based on both age and mileage. This also gave us the opportunity to explore other non-manufacturer service options as vehicles came out of manufacturers' warranty. This has been very successful: we have maintained a high-quality standard of maintenance and increased flexibility, particularly in terms of turnaround times as the various maintenance providers get very busy in the normal April to October riding season. We have also mitigated the risk of vehicle defects occurring beyond the manufacturers' warranty period by investing in independent warranty cover.

We were pleased to take advantage of a referral from one of our members to purchase a low-mileage three-year-old BMW R1250RT during the year. This bike was already decaled in hi-vis livery, and we were able to acquire it at a very keen price. The two new NABB-approved Yamaha Tracer 9s acquired during the previous year have proved to be extremely reliable and successful with modest running costs. Volunteer feedback has been positive, although as expected, the weather protection afforded on long motorway runs in poor weather is less than on the larger bikes. They have become an important part of the fleet, and we will consider purchasing more in the future. We will always aim to have a larger bike (R1250RT) and smaller bike (BMW F750GS or Yamaha Tracer) in most regions, to allow for the mixture of urban and motorway work as well as rider preference.

Our Kia Rio car fleet continues to provide reliable, cost-effective service, and we will consider replacement of these after the end of their 7-year warranty period.

We remain open-minded about the bikes and cars we purchase, keeping in mind, as a publicly-funded charity, that we have a continuing obligation to consider cost/value calculations in running and maintaining our fleet.



## Fundraising

As a charity that receives no statutory funding, Blood Bikes Scotland is entirely dependent on fundraising to maintain its operational service and cover the cost of capital outlays that the charity must accommodate, such as the purchase of new vehicles and equipment. We engage in a variety of activities and events throughout the year to raise the public profile of Blood Bikes Scotland and attract funding and donations.

We experienced another successful year in terms of fundraising, although we always knew that it would be challenging to match the giddy heights of 2022-23, when we were fortunate to receive a number of significant one-off corporate donations. Our fundraising target for 2023-24 was also lower than the previous period because we did not need to fund the purchase of so many new vehicles.



In total, the charity raised £77,087 in donations (including legacies, grants and Gift Aid) during the 2023-24 financial year. Direct interactions with funders yielded ten donations in excess of £1,000 and a further seven of over £3,000.

Sources of funding can be broadly split into the categories below. Our fundraising team strategy aimed to meet our funding target by focusing on a mix of all these categories, both tactically and opportunistically.

### Cash collections

Our volunteers carried out regular cash collections at busy retail locations and areas of high footfall, such as major supermarkets and sporting events. We are always able to attract a significant amount of public engagement at such collections, and it is heartwarming to experience the level of generosity and support that we receive. Such fundraising activities have become very popular amongst our members, as well as financially rewarding for our charity.



The importance and value of cash collections to the charity must not be underestimated. In total, we raised £14,484 in this way during the 2023-24 financial period, an increase of 9% over the previous period. To put this in context, this would be enough to cover the purchase cost of a brand-new blood bike.

### Corporate donations

Engagement with Scottish businesses – both large and small – continues to be crucial to us in reaching our fundraising target.

In addition to being welcomed by major supermarkets to collect donations at their stores, the Co-op, and Spar made corporate donations during the period, and other supermarkets supported us via their in-store token schemes.



Quilter Cheviot, Barnett Waddingham and Baillie Gifford all stood out as magnificent supporters, and Borders-based upcycling specialist and Blood Bikes Scotland super-supporter, Sadie's Shed continues to support us tirelessly.

### Trusts and foundations

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Making successful applications for funding from trusts and foundations is difficult because of high levels of competition, but we were grateful to receive support from Hospital Saturday Fund, The Lang Foundation and the Miss A.M Pilkington Charitable Trust.

### Individual donations

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BBS continues to receive support from individual donors as well as from other charitable organisations, community groups and clubs. We were especially honoured to accept several significant donations from bereaved families and friends whose loved ones had received specific support from the NHS or our services.

We would like to acknowledge and thank the following organisations for their particularly generous support during the period:

- Aberdour Golf Club
- Carnegie Rotary Club
- Kirkcaldy Rotary Club
- East Linton Bowling Club
- Edinburgh High Constables
- Falkirk Inner Wheel
- Inner Wheel of Tranent
- International Women's Club of Edinburgh
- Tryst Patchwork & Quilters

### Donation platforms and social media

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Funds totalling £14,931 were generated during the year via online donation platforms and social media. We use Give As You Live as our primary online fundraising platform, enabling supporters to make recurring or one-off donations, or to raise money for the charity at no cost to themselves when shopping with over 6,000 online retailers that are signed up to the scheme.



Signing up to Give as you Live to support Blood Bikes Scotland when shopping online is quick and easy and will cost you nothing

[www.giveasyoulive.com/charity/bloodbikesscotland](https://www.giveasyoulive.com/charity/bloodbikesscotland)

## Other sources

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We run a rolling programme of outreach talks for community organisations, and we undertook around twenty during the period to SWRI, Rotary, Inner Wheel, Probus, Parish Guild and other groups. We deliver these talks free of charge; but given the emphasis we make on fundraising to operate the service, our audiences – more often than not – want to help by making a donation on the spot or raising money for us at a future date. Donations range from covering our petrol costs to bring a Blood Bike to the talk, to impromptu whip-arounds (often raising over £250) and sometimes more significant donations that arise from nominating BBS as their Charity of the Year.

And one generous family chose to forgo all family Christmas gifts and gave us a fabulous donation of £1,100 instead. Thank you!

## Key learnings

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The cost-of-living crisis is having a direct impact on cash collections. The less money in circulation amongst communities and families, the less we collect. Investing in a second credit card machine has proved essential in enabling us to operate more efficiently at fundraising events, as well as allowing us to accept card payments when we attend more than one event on the same day. In a post-Covid world, cash is no longer king and the ability to accept donation by card has been invaluable. HMRC's Gift Aid Small Donations Scheme (GASDS) allows us to claim gift aid on contactless payments under £50.

We have reduced our attendance at smaller gala days as cash collections at this type of event have been declining. If BBS volunteers specifically requested us to support an event that they had a particular community connection to, then the charity was happy to support, although the donations collected were often not significant.

We recognise that one of the most fertile grounds for fundraising is our existing donor base. It's always easier to work with someone we already know, who has become a BBS ambassador and will advocate on our behalf. We have worked hard to build strong relationships with a number of donors who continue to make regular gifts to the charity.

Corporate money-match arrangements were a significant source of funding during the year, thanks to employees who are BBS volunteers. We are very lucky to have one member in our ranks – a BP employee – who has been a prolific volunteer at fundraising events. He also took part in a sponsored swim during the year. BP matched every pound he collected during, enabling him to raise over £3,200 for the charity. Another member took advantage of a similar programme run by State Street.

Engagement in fundraising by BBS members was excellent during the year, and the fundraising team was never short of volunteers to support activities. The charity has a policy that every volunteer should participate in at least three fundraising events every year, and many members significantly exceeded this.

Our fundraising momentum continues to build, awareness of our charity and interest from donors is growing. 2024-25 is proving to be very exciting from a fundraising perspective – but more news of that in next year's annual report!

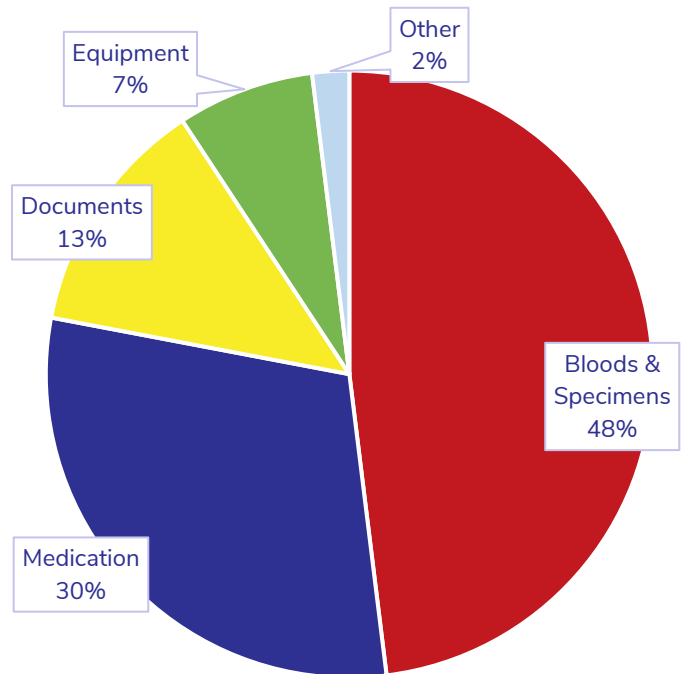
## Performance statistics

BBS publishes monthly statistics to provide stakeholders with regular snapshots of its service delivery performance and the cost savings delivered to NHS Scotland. We present a more detailed analysis of the data for the 2023-24 period below.

### 2023-24 at a glance

<b>208 volunteers</b> up 11% from 188 at start of period
<b>20 vehicles</b> 15 motorcycles, 5 cars
<b>9,531 job requests from NHS Scotland</b> <b>8,197 jobs delivered</b>
<b>268,433 miles travelled</b>
<b>19,728 volunteer hours worked</b>
<b>£77,087 received in donations, grants and Gift Aid</b>
<b>£73,002 incurred in charity running costs*</b>
<b>£316,776 cost savings to the NHS</b> up 18% from £267,620 in 2022-23
<b>OR</b>
<b>£16.06 per volunteer hour</b> up 22% from £13.21 in 2022-23

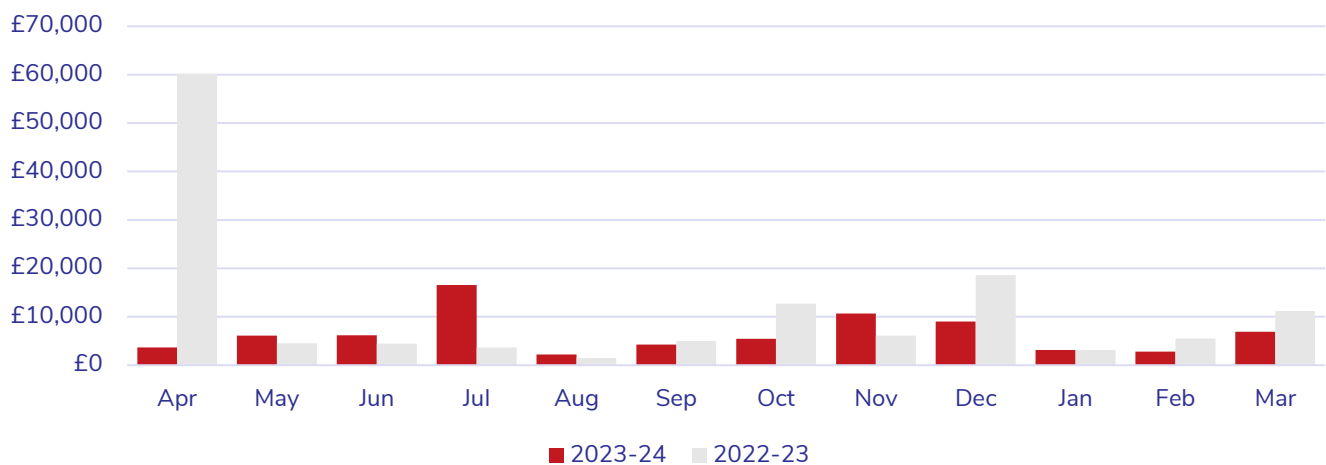
### Items carried



\* Charity running costs exclude independent examination fees, depreciation, and profit/loss on disposal of fixed assets

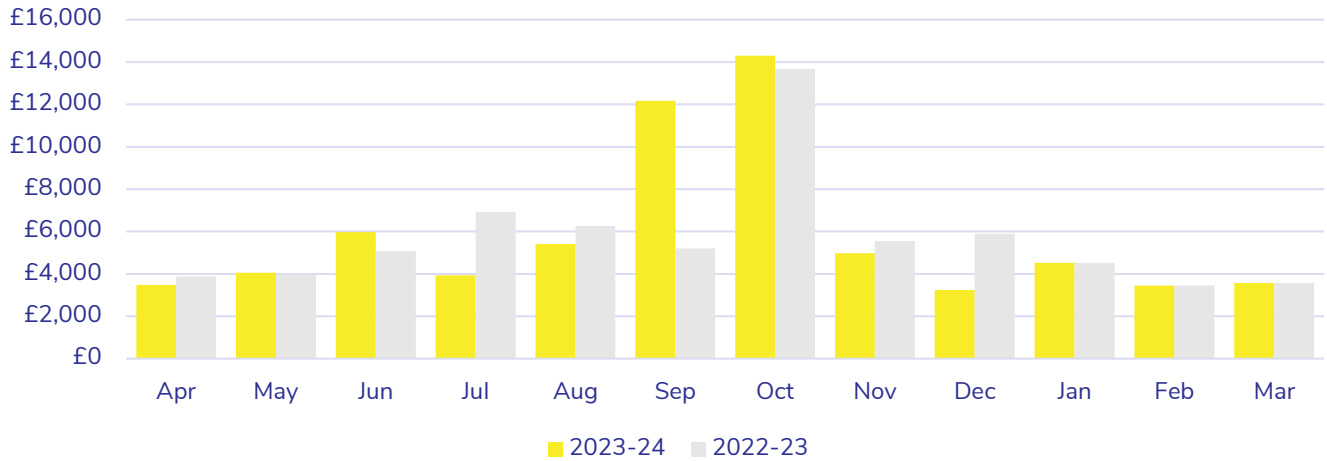
## Income and expenditure

### Monthly donation income

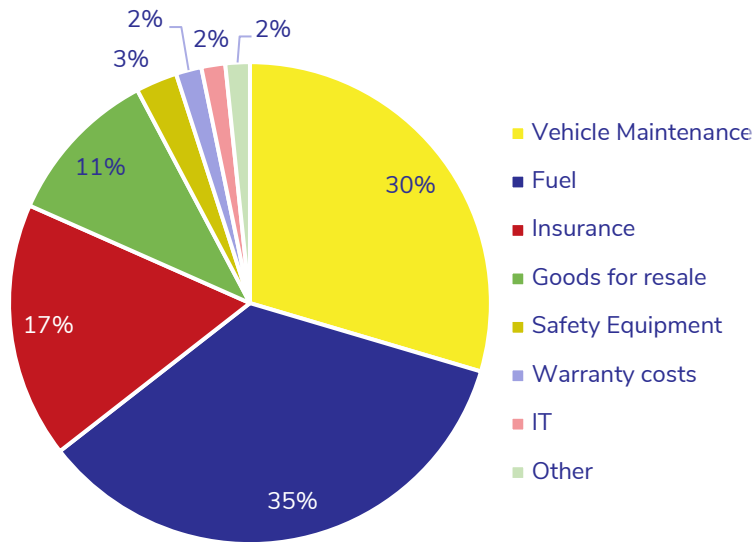




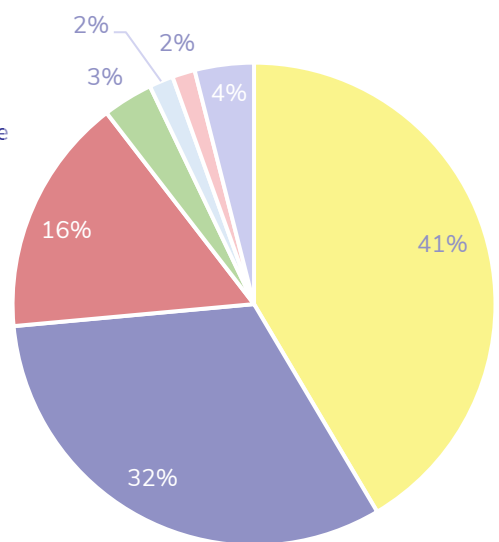
### Monthly charity running costs



### Charity running costs 2023-24

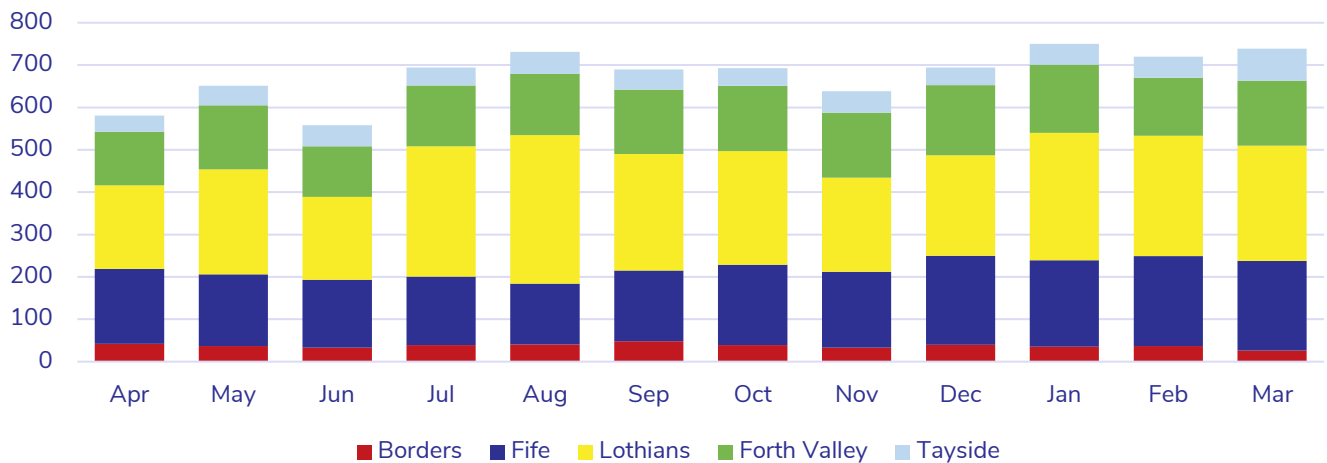


### 2022-23

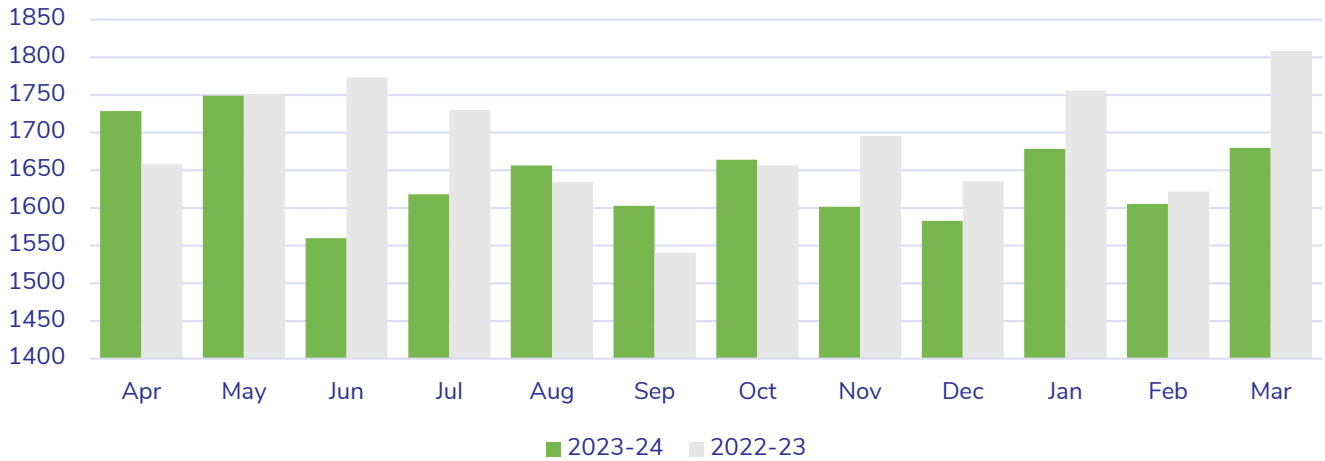


## Fulfilment

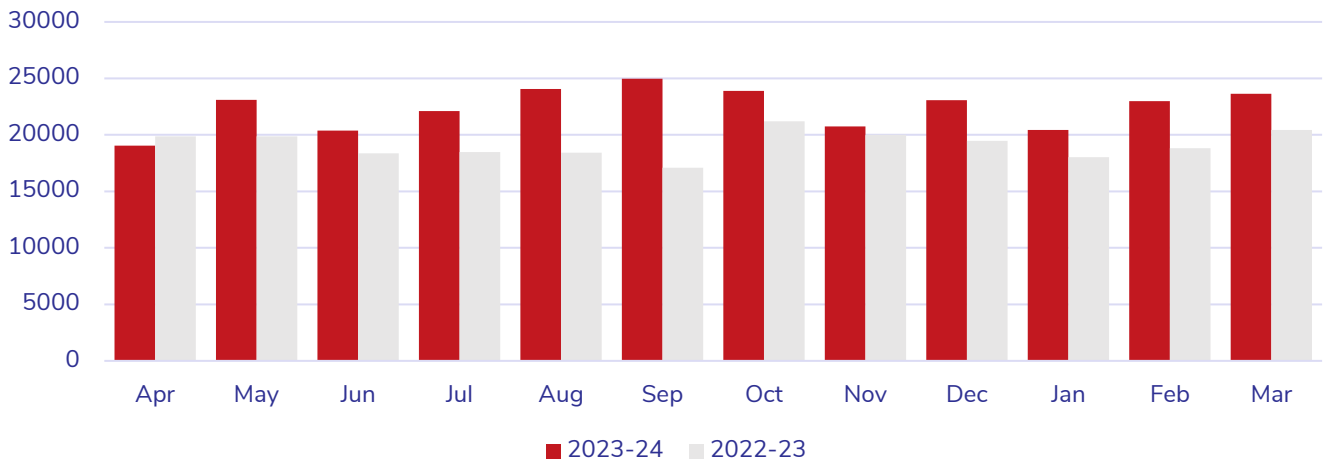
### Job allocations by NHS region



### Volunteer hours on shift

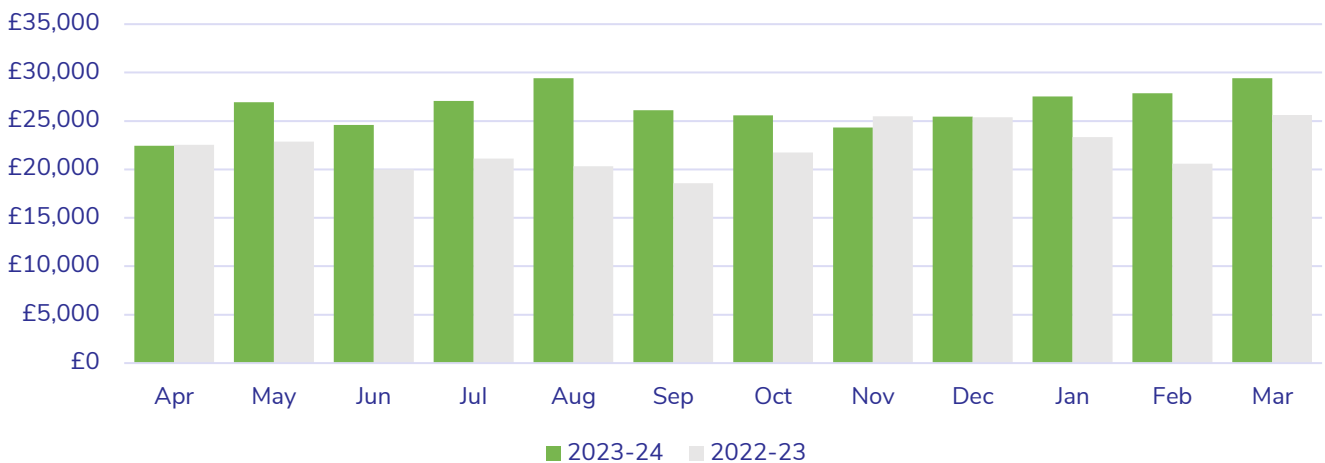


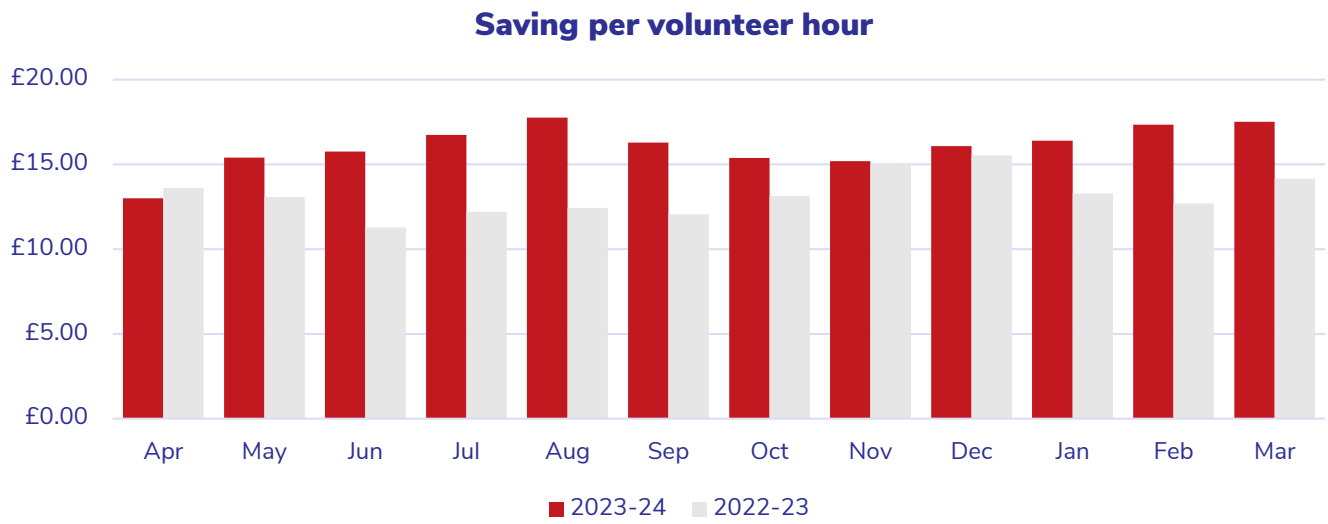
### Mileage covered



## Cost savings to NHS Scotland

### Total cost saving







## Part 2 – Annual Accounts

The Trustees of Blood Bikes Scotland present their Annual Accounts together with the Independent Examiner's report, for the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and the charity's Constitution.

### Legal and administrative information

Blood Bikes Scotland (hereafter referred to as BBS) is a Scottish Charitable Incorporated Organisation (SCIO) registered with the Office of the Scottish Charity Register number SC049314.

Governing Document: Constitution (dated 11/09/23)

Trustees: Timothy Bartlett  
Philip Dodsworth  
Roger Duerden (appointed 11/09/23)  
Ronald Spalding

Treasurer: Roger Duerden

Principal office: 112 Echline Drive, South Queensferry EH30 9XG

Bankers: Bank of Scotland (current and reserve accounts)  
Royal Bank of Scotland (35-day Liquidity Manager account)  
Cambridge & Counties Bank (fixed-term charity bonds)  
SumUp Payment (card payment business account)

Companies House ref: CS004019

Independent Examiner: Robert W Gordon BFP FCA ATT FMAAT

### Financial Review

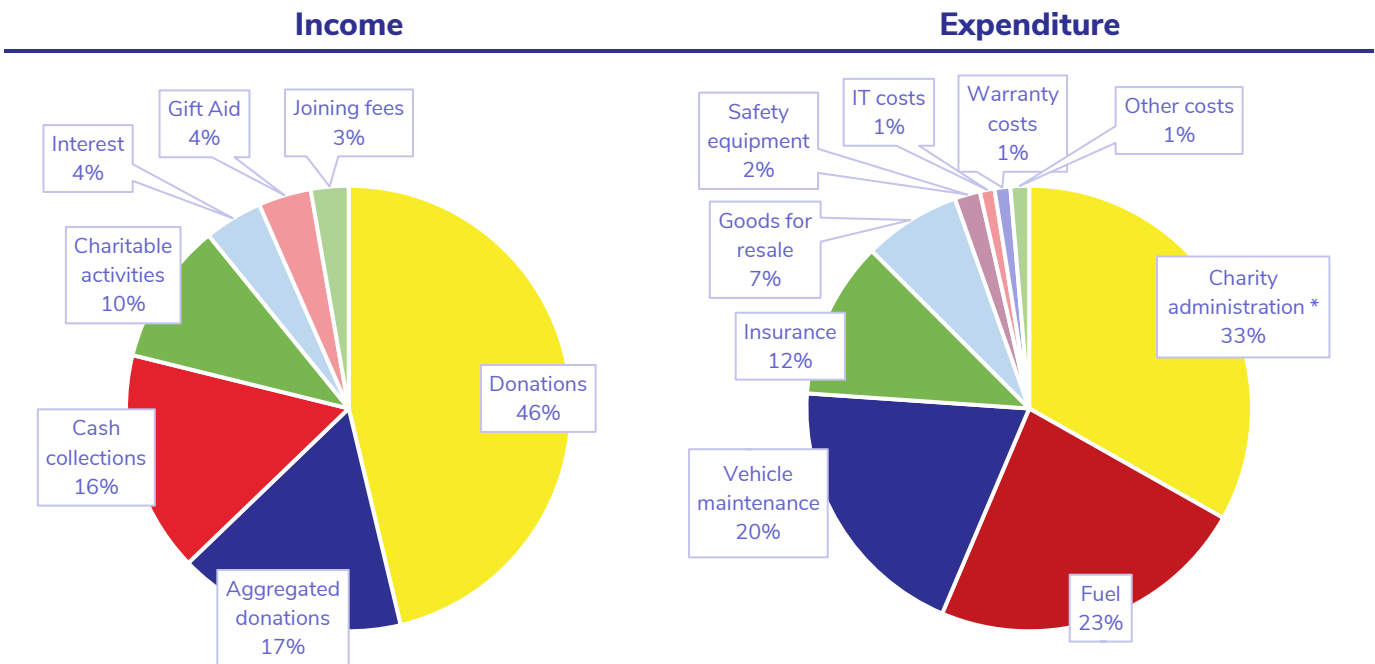
The Trustees consider that the outgoing resources for the period of £110,097 was reasonable in view of the operation and nature of BBS. This figure represents a slight increase on the previous period (£104,671) reflecting a general rise in costs overall in line with inflation but offset by efficiency savings. Our fundraising goal for the year was lower than for the previous period, as the only addition to the fleet was a low-mileage, used motorcycle (whereas two new motorcycles and three cars were added in 2022-23). In addition, entitlement to a sizeable donation pledged to the charity during the financial year wasn't received until after year-end. Together with depreciation of £37,683, this resulted in a deficit of £21,451 and an 6% decrease in total funds over the period. This deficit was anticipated; and given the high level of reserves that the charity holds, the Trustees remain confident that the financial health and long-term sustainability of the charity are secure.

Income from donations (including legacies, grants and Gift Aid) was down 44% from the previous period to £77,087 for the reasons discussed above, whilst investment income increased from £58 in 2022-23 to £3,834 as a result of the Trustees' decision to place a significant proportion of the charity's reserves in a charity bond and interest-bearing accounts. Income from charitable

activities also increased significantly to £9,307. As in previous years, BBS received direct financial support from NABB to offset the costs of workwear and public liability insurance.

The Trustees previously set a policy of not holding more than £85,000 in any single UK financial institution, being mindful of the Financial Services Compensation Scheme (FSCS) protection limit. This policy was fully implemented at the end of period, with £85,000 of reserves being placed in an RBS 35-day Liquidity Manager account at an interest rate of 3.2% (although this was not reflected in the bank statements until 2<sup>nd</sup> April 2024). The one-year fixed-term bond with Cambridge & Counties Bank matured in January 2024, yielding £2,820 in interest. Subsequently, £85,000 was reinvested in a similar bond at the higher interest rate of 5%.

The following charts summarise the principal sources of income and expenditure over the period.



\* Charity Administration comprises independent examination fees, depreciation, and surplus/deficit on disposal of assets

## Accounting basis

Since the 2022-23 period, BBS has reported its accounts on an accruals basis.

## Restricted funds

Restricted funds represent donations or grants received by a charity that are allocated by the donor or grant body for specific purposes. All funds held by BBS during the period were unrestricted and available for use at the discretion of the Trustees for any purpose within the charity's objects.

## Fixed assets

At the end of the period, BBS's vehicle assets comprised fifteen motorcycles and five cars. During the course of the year, the charity disposed of one motorcycle and purchased another. One further motorcycle, which had been withdrawn from active fleet duty but remained on the fixed asset register following a road traffic incident in early 2023, was repaired and returned to service.

Equipment assets comprised two charging points for electric motorcycles.

## **Reserves policy**

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The Trustees have considered the purpose and size of retained income and have set a policy of maintaining reserves equivalent to four months' normal operational costs (ie. charity administration costs plus charity running costs). In view of current expenditure commitments and anticipated further commitments to be entered into in the future, the current level of reserves is considered to be appropriate. In reaching this conclusion the Trustees had regard to expected future income.

The charity's operating costs are subject to continual monitoring and the Trustees will review the reserves policy periodically to ensure that the level of reserves reflects changes in financial requirements and economic conditions.

Total operational costs for the period were £110,097, so four months' reserves would be £36,699. The charity's unrestricted cash balance of £194,195 at the end of the period is equivalent to over twenty months' operational costs. The reserves policy is therefore met by a considerable margin.

## **Closing fund balances**

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At the 31<sup>st</sup> March 2024, the charity held funds totalling £321,634 (all unrestricted) representing a decrease of £21,451 from the end of the previous period. Of this closing balance, £196,298 was held in the general fund and £125,336 in fixed assets.

## **Going concern**

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During the course of the financial year, BBS recruited 57 new volunteers, bringing the total membership to 208. The number of jobs delivered for NHS Scotland was up 25% on the previous period. Coupled with the current strength of the balance sheet, the level of reserves, and donations received at the start of the 2024-25 period, the Trustees can state that the charity is a going concern.

## **Remuneration costs**

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The charity had no employees during the period, and no Trustee or other member received remuneration. Members of the charity incurring an expense in the course of their volunteer duties that related to a charity running cost, were able to claim reimbursement in line with the charity's Expenses Policy.



## Trustee's statement of responsibilities

The Trustees are responsible for preparing and approving the Annual Report and the financial statements in accordance with applicable law and regulations.

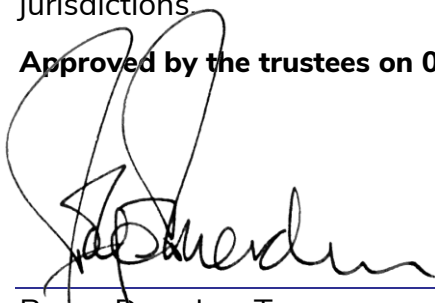
The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of BBS's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

**Approved by the trustees on 04/09/2024 and signed on their behalf by**

A handwritten signature in black ink, appearing to read 'R Duerden', is written over a horizontal blue line.

Roger Duerden, Treasurer

## Independent Examiner's report to the Trustees

I report on the accounts of Blood Bikes Scotland for the period ended 31<sup>st</sup> March 2024 which are set out below.

### Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
 have not been met, or
2. to which, in my opinion, attention should be drawn in to enable a proper understanding of the accounts to be reached.



06/09/2024

Robert W Gordon BFP FCA ATT FMAAT

Gordon Consultancy

Briar Lea House, Brampton Road, Longtown, Carlisle CA6 5TN

## Statement of financial activities

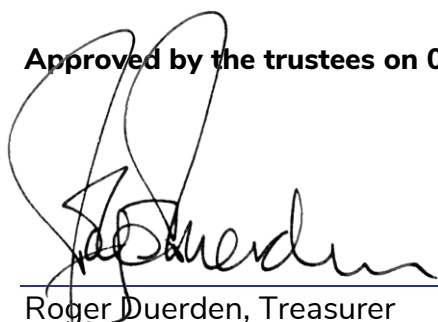
	Notes	2023-24			2022-23
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>Income</b>					
	1				
	2				
Donations & legacies		77,087	-	77,087	136,663
Charitable activities		9,307	-	9,307	1,873
Interest		3,834	-	3,834	58
<b>Total income</b>		<b>90,228</b>	<b>-</b>	<b>90,228</b>	<b>138,594</b>
<b>Expenses</b>					
	3				
Charity administration		37,095	-	37,095	36,704
Charity running costs		73,002	-	73,002	67,968
<b>Total expenses</b>		<b>110,097</b>	<b>-</b>	<b>110,097</b>	<b>104,672</b>
<b>Net resource movement</b>		<b>(19,869)</b>	<b>-</b>	<b>(19,869)</b>	<b>33,922</b>
Other recognised losses					
Unrecoverable VAT	4	(1,582)	-	(1,582)	(64)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(21,451)</b>	<b>-</b>	<b>(21,451)</b>	<b>33,858</b>
Total funds brought forward		343,085	-	343,085	309,227
<b>Total funds carried forward</b>		<b>321,634</b>	<b>-</b>	<b>321,634</b>	<b>343,085</b>



## Balance sheet

	Notes	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
	1	£	£
<b>Assets &amp; liabilities</b>			
Tangible assets	5		
Equipment		582	871
Vehicles		124,754	155,968
Current assets			
Debtors			
Gift Aid pending		-	3,217
Cash at bank and in hand			
Current account		6,653	10,553
Reserves account (opened Jan 2023)		101,171	82,558
35-day account (opened Mar 2024)		1	-
Fixed-term bonds		85,000	85,000
SumUp		-	91
Cash/undeposited receipts		1,370	-
Stock		2,861	-
VAT repayment		2,528	9,716
Creditors			
Trading creditors		(3,286)	(4,889)
<b>Net Assets</b>		<b>321,634</b>	<b>343,085</b>
<b>Funds &amp; reserves</b>			
Fixed Assets		125,336	156,839
General Fund		196,298	186,246
<b>Funds provided</b>		<b>321,634</b>	<b>343,085</b>

Approved by the trustees on 04/09/2024 and signed on their behalf by



Roger Duerden, Treasurer

## Notes to the accounts:

### 1. ACCOUNTING POLICIES

#### Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Further details are included in the Trustees' Report. The trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### Income

##### Income recognition

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

##### Donations

Donations are only included in the SoFA when the charity has been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable they will be fulfilled.

##### Legacies

Legacies are included in the SoFA when receipt is probable – that is, when there has been grant of confirmation or probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

##### Grants

Income from grants is recognised when the charity has entitlement after any performance related conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

**Gift Aid**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Volunteer help**

The value of help received from volunteers is not included in the accounts but is described in the trustees' annual report.

**Interest**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Membership fees**

Joining fees received from new members joining BBS as riders and drivers are received in the nature of a gift and are recognised in Donations and Legacies.

**Expenditure and liabilities****Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance costs**

Included in governance costs are the costs associated with the governance arrangements of the charity. Costs include independent examination, legal advice for trustees and costs associated with constitutional and statutory requirements.

**Assets****Tangible fixed assets**

These are capitalised if they have an original value of at least £500 and a useful life of more than one year. The depreciation methods and rates used are:

- Motorcycles – 25% on reducing balance
- Cars – 20% on reducing balance
- Equipment – straight line over useful life of asset

Tangible fixed assets are initially measured at cost and subsequently measured at cost less accumulated depreciation.

**Current assets**

The charity has cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

## 2. ANALYSIS OF INCOME

### Donations and legacies

	2023-24			2022-23
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations	71,148	-	71,148	106,476
Gift Aid	3,464	-	3,464	2,782
Legacies	-	-	-	-
Grants	-	-	-	27,050
Membership fees	2,475	-	2,475	355
<b>Total donations &amp; legacies</b>	<b>77,087</b>	<b>-</b>	<b>77,087</b>	<b>136,663</b>

### Investment income

	2023-24	2022-23
	Total funds	Total funds
	£	£
Interest received	3,834	58
<b>Total investment income</b>	<b>3,834</b>	<b>58</b>

### Charitable activities

	2023-24	2022-23
	Total funds	Total funds
	£	£
Workwear & merchandise sales	8,937	1,873
Sundry income	370	-
<b>Total charitable activities</b>	<b>9,307</b>	<b>1,873</b>

## 3. ANALYSIS OF EXPENDITURE

### Charity management and administration

	2023-24	2022-23
	Total funds	Total funds
	£	£
Independent examination	125	125
Depreciation	37,683	35,344
Deficit on disposal of fixed assets	(713)	1,235
<b>Total charity mgmt &amp; admin</b>	<b>37,095</b>	<b>36,704</b>



## Charity running costs

	2023-24	2022-23
	<b>Total funds</b>	<b>Total funds</b>
	£	£
Awards & prizes for volunteers	135	812
Insurance	13,530	10,872
Internet hosting & online services	485	401
Marketing & PR	-	595
Goods for resale	5,049	-
Office equipment	603	405
Postage	38	72
Printing & stationery	202	306
Telephone	705	631
Travel	10	-
Vehicle costs		
Accessories & equipment	102	75
Fuel	25,969	21,798
Vehicle licence costs	(168)	-
Maintenance	22,314	28,192
Tracking	867	660
Warranty costs	1,282	1,099
Venue hire	300	500
Workwear	1,579	1,549
<b>Total charity running costs</b>	<b>73,002</b>	<b>67,968</b>

## Expenditure on raising funds

The charity made no expenditure on raising funds during either the 2023-24 or 2022-23 periods.

### 4. UNRECOVERABLE VAT

The charity incurred a total of £1,582 in VAT that it was unable to recover because it did not meet HMRC's criteria for inclusion in a VAT126 claim.

### 5. TANGIBLE FIXED ASSETS

	<b>Motorcycles</b>	<b>Cars</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£	£
Depreciation basis	Reducing balance	Reducing balance	Straight line	
Depreciation rate	25%	20%	5 years	
<b>Net book value at start of period</b>	<b>116,235</b>	<b>39,733</b>	<b>871</b>	<b>156,839</b>
Additions	9,462	-	-	9,462
Disposals	(3,995)	-	-	(3,995)
Depreciation	(29,428)	(7,966)	(289)	(37,683)
Surplus/deficit on disposal	713	-	-	713
<b>Net book value at end of period</b>	<b>92,987</b>	<b>31,767</b>	<b>582</b>	<b>125,336</b>

# We need your help!

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## donate

It costs our charity £6,500 each month to provide our service to the NHS - just scan the QR code below with your phone

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## volunteer

Find us online to discover how you could join us as a rider or controller

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## support

Follow us on social media, look out for us at events, tell your family and friends

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Give as you Live  
**Donate**

