THE OPEN BLUE TRUST

Accounts – 31 December 2025

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Charity number: 1196800

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REPORT OF THE TRUSTEES
for the year ended 31 December 2025

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 December 2025.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and complies with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Governance
The Open Blue Trust was established as a registered Charity Incorporated Organisation (CIO) on 26 November 2021 under registered charity number 1196800. It was established to receive by transfer the operations and assets of its immediate predecessor, The Open Blue Trust (registered charity number 1097725). This was achieved on 1 April 2022.

Reference and Administration Details
The charity's name is The Open Blue Trust.

Charity Registration Number: 1196800

Registered Address: 9 Valley View
Calne
Wiltshire
SN11 0SB

Trustees
The Trustees and officers who served during the year and since the year end were as follows:

R Mrode
T Mills
D Sandberg
D Halls – Chair
N Telfer

Objects and Activities
The main objects of the charity are:

a) The advancement of education on Christian principles in any educational establishment
b) Relief of persons who are in conditions of need, hardship or distress, or who are aged or sick
c) The advancement of the Christian faith
d) To provide recreational and leisure facilities in the interests of social welfare.

In planning the activities of the charity, the trustees have considered the Charity Commission's guidance on public benefit. The charity seeks to serve isolated communities in Wiltshire by providing a double decked bus for the purpose of providing educational, recreational and leisure facilities in line with its main objects.

Achievements and Performance
In 2025 Open Blue made 178 visits in the year servicing 8 communities regularly. These were youth drop ins at Upavon, Burbage, Corsham and Calne, a baby and toddler group and an afterschool club at Thingley and for those living on the canals in Wiltshire and after school clubs at Neston and Wellington Place, two isolated MOD estates. We saw 2,215 visits to the bus by 164 individuals, and we helped nearly 500 people.

During the year 19 people regularly volunteered in communities and in total 22 people gave 251 hours to Open Blue serving the communities we visited and keeping the bus on the road. We would like to thank all those who helped in any way with Open Blue. Lack of volunteers is still a concern.

Achievements and Performance (continued)

Funding from the respective Parish Councils has allowed the youth drop ins at Burbage and Upavon to continue. In both numbers are good seeing over 20 young people regularly. Both the Parish Councils are pleased with the numbers we are seeing coming to the bus and the individuals we are serving. Our first youth volunteer has started at Burbage. A young person who has attended regularly since we started back after the pandemic asked to help at the sessions.

The visits to Thingley restarted in June 2025 and we have two volunteers a father and daughter from the community. Wiltshire and Swindon Community Foundation fund these visits.

At Wellington Place the After School Club continues to prove very popular. We regularly see 8 to 12 children and usually their mums stay to enjoy a cup of tea and a chance to catch up with each other. Thank you to Rural Ministries who have funded two years of visits to this community. Army Welfare Services have secured funding to allow visits to continue in 2026.

Our visits to Calne continue each week with funding from Calne Town Council, the High Sherriff of Wiltshire and Tesco Stronger Starts. We regularly see 15 to 25 young people and have a team of three volunteers and usually two workers from the Rise Trust who we work with in Calne and Corsham.

We continue to work with the Rise Trust at Corsham. Corsham Town Council and Wiltshire Council Corsham Area Board have funded these visits. We are seeing 6 to 10 young people each week.

In February 2025 Army Welfare Services asked Open Blue if there was anything we could do to help the community at the Services Cotswold Centre in Neston. The centre provides temporary housing for families from all three services while more permanent housing is found for them. Initially Open Blue offered an after-school club and a youth drop in. The after-school club proved very popular seeing 8 to 12 children each time, the youth drop in less so. Later in the year it was decided to drop the youth drop in but increase the duration of the after-school club. Army Welfare Services and the staff of the Services Cotswold Centre have secured funding for these visits.

UK Youth kindly allowed us an extension on using their funding for the first six visits to those living on the Canals of Wiltshire. Children living on the canals are at risk of digital exclusion due to poor internet connectivity and lack of electricity on the boats. The bus uses the Canal and River Trust's car park in Bradford-on-Avon as the site of these visits. We run a Baby and Toddler Group and an After School Club and have seen between 3 and 5 at the former and 10 to 15 at the latter. Wiltshire Council Community Conversations funding will fund these visits until April 2027.

In February an individual contacted Open Blue asking what opportunities there were to work for Open Blue particularly as a Youth Worker. After successfully completing the recruitment process he worked at all the communities' Open Blue visits to get a feel for the breath of what we do. He also successfully completed the training to drive the bus. In December 2025 Open Blue offered him a six-month contract to work 1 day a week. His primary responsibility was for the visits to Calne each week. His salary was funded by a gift from an individual specifically for this purpose.

Open Blue was awarded £26,435 to fund activities in communities. Individuals gave £3,720 and Dayspring gave £30,352.

Thank you to the following for giving Open Blue funding this year:

Burbage Parish Council - £2,400 for Burbage Youth Drop In

Calne Town Council - £1,800 for Calne Youth Drop In

Corsham Town Council - £2,300 for Corsham Youth Drop In

REPORT OF THE TRUSTEES
for the year ended 31 December 2025 (Continued)

Achievements and Performance (continued)

Dayspring - £30,352

High Sherriff of Wiltshire through Wiltshire and Swindon Community Foundation - £4,750 for Calne Youth Drop In

Rural Ministries - £3,960 for Wellington Place After School Club

Tesco Stronger Starts (Groundworks) - £500 for Calne Youth Drop In

Upavon Parish Council - £2,800 for Upavon Youth Drop In

UK Youth and Osborne Clarke - £1,125 bonus for young people at risk of digital exclusion

Wiltshire Council – Community Conversations - £5,000 for a Baby and Toddler Group and an After School Club for those living on the canals of Wiltshire

Wiltshire Council Corsham Local Area Board - £1,800 for Corsham Youth Drop In

Thank you too to the Canal and River Trust for the free use of the car park at Bradford on Avon to site the visits of the bus to those living on the canals in Wiltshire.

Financial Review
The total income for the year was £65,890 and total expenditure on charitable activities amounted to £71,514.

Reserves Policy
The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 4 months of expenditure.

The trustees consider that this should be £12,000 in general funds. The reserves are needed to meet the working capital requirement of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The present level of the reserves available to the charity are £18,134, which are above this level.

Structure, Governance and Management

Governing Document
The Open Blue Trust is a registered charity and was formed under a Deed of Trust dated 6 December 2002. It commenced its activities on 1 June 2003. On 1 April 2022 its operations and assets were transferred to the newly registered Charity Incorporated Organisation, The Open Blue Trust (registered charity number 1196800).

Appointment of Trustees
The charity ensures existing Trustees are kept informed of the activities and performance of the charity and are provided with regular management information. The day-to-day management of the charity is undertaken by D Sandberg, who is one of the Trustees.

The Trustees keep the composition of the Board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charity in order to make them aware of current activities.

Approved by the trustees on 14th September 2026 and signed on its behalf by:

T Mills
……..
Trustee

Chippenham, Wiltshire

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of The Open Blue Trust for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 charity 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.

A P Williams FCCA CTA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

16th September 2026

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations and legacies	3	36,071	29,560	65,631	75,705
Investments	4	259	-	259	311
Total incoming resources		36,330	29,560	65,890	76,016
Expenditure on:					
Charitable activities	5	41,616	29,898	71,514	64,177
Total expenditure		41,616	29,898	71,514	64,177
Net income/(expenditure) and net movement in funds for the year		(5,286)	(338)	(5,624)	11,839
Transfer between funds		-	-	-	-
Net movement in funds		(5,286)	(338)	(5,624)	11,839
Reconciliation of funds					
Total funds brought forward		23,420	16,389	39,809	27,970
Total funds carried forward		£18,134	£16,051	£34,185	£39,809

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

BALANCE SHEET
as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	-	-
Total fixed assets		-	-
Current assets			
Cash at bank and in hand		35,888	41,519
Total current assets		35,888	41,519
Liabilities			
Creditors falling due within one year	11	1,703	1,710
Net current assets		34,185	39,809
Total assets less current liabilities		34,185	39,809
Creditors: falling due after more than 1 year		-	-
Provisions for liabilities			
Total net assets	12	£34,185	£39,809
The funds of the Charity			
Restricted income funds	13	16,051	16,389
Unrestricted income funds	13	18,134	23,420
Revaluation reserve		-	-
Total unrestricted funds		18,134	23,420
Total charity funds		£34,185	£39,809

These accounts were approved by the Trustees and authorised for issue on: 14th September 2026 and are signed on their behalf by:

T Mills
.....
Trustee

The notes on pages 7 to 11 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31 December 2025

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) **Public Benefit Entity**
The Open Blue Trust meets the definition of a public benefit entity under FRS102.

c) **Going Concern**
The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) **Income Recognition Policies**
Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) **Donated Services and Facilities**
Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with a donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) **Interest Receivable**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE ACCOUNTS
for the year ended 31 December 2025 (continued)

g) **Fund Accounting**
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

h) **Expenditure and Irrecoverable VAT**
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) **Tangible Fixed Assets**
Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Motor Vehicles	25% straight line

j) **Cash at Bank and in Hand**
Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) **Creditors and Provisions**
Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The Open Blue Trust operates as a Charity Incorporated Organisation which was established by the Charity Commission on 26 November 2021.

3. **Income from donations**

	2025	2024
	£	£
Gifts and donations	65,631	75,705
	£65,631	£75,705

Of the £65,631 received in 2025 (2024: £75,705) £29,560 was restricted funds (2024: £37,630) and £36,071 (2024: £38,075) unrestricted funds.

4. **Investment income**

All of the Charity investment income arises from money held in a Lloyds bank account.

NOTES TO THE ACCOUNTS
for the year ended 31 December 2025 (continued)

5. Analysis of expenditure on charitable activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Administration costs	1,428	1,154	2,582	3,905
Activities	6,463	1,910	8,373	6,830
Vehicle and fabric costs	4,639	3,696	8,335	8,816
Permanent staff costs	27,135	21,623	48,758	41,918
Staff expenses	1,070	853	1,923	1,351
Volunteer expenses	91	72	163	7
Governance costs	790	590	1,380	1,350
Total	£41,616	£29,898	£71,514	£64,177

6. Net income/(expenditure) for the year

	2025	2024
This is stated after charging:	£	£
Independent examiner's fee	1,380	1,350

7. Analysis of staff costs and trustee remuneration and expenses

	2025	2024
	£	£
Salaries and wages	46,031	39,533
Pension costs	2,727	2,385
	£48,758	£41,918

No employees had emoluments in excess of £60,000 (2024: Nil).

The above staff costs include salary paid to David Sandberg of £39,155 (2024 £34,268), one of the trustees, for his work in administering the day to day running of the charity.

No other charity trustees were paid or received any other benefits from employment with the charity in the year (2024: £Nil) neither were they reimbursed expenses during the year (2024: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £Nil).

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2025 Number	2024 Number
	2	2

NOTES TO THE ACCOUNTS
for the year ended 31 December 2025 (continued)

9. **Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10. **Tangible fixed assets**

	Motor Vehicles	Total
	£	£
Cost:		
As at 1 January 2025	7,000	7,000
Additions	-	-
Disposals	-	-
As at 31 December 2025	7,000	7,000
Depreciation:		
As at 1 January 2025	7,000	7,000
Charge for year	-	-
On disposals	-	-
As at 31 December 2025	7,000	7,000
Net book value:		
As at 31 December 2025	£-	£-
As at 31 December 2024	£-	£-

11. **Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals	1,703	1,710
	£1,703	£1,710

12. **Analysis of net assets between funds**

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	4,907	14,340	16,641	35,888
Other net current assets/(liabilities)	(1,113)	-	(590)	(1,703)
Creditors of more than one year	-	-	-	-
Total	£3,794	£14,340	£16,051	£34,185

NOTES TO THE ACCOUNTS
for the year ended 31 December 2025 (continued)

13. **Analysis of charitable funds**

Analysis of movements in restricted funds

	Balance 31.12.2024	Incoming resources	Resources expended	Transfers	Funds 31.12.2025
	£	£	£	£	£
Calne Youth	4,400	7,050	(8,800)	-	2,650
Thingley Travellers	5,000	-	(2,917)	-	2,083
Corsham Youth	-	4,100	(3,600)	-	500
Wellington Place	-	3,960	(3,960)		-
Digital Exclusion - Youth	4,689	1,125	(2,891)	-	2,923
Gift for LY	-	3,125	(230)	-	2,895
Boaters	-	5,000	-	-	5,000
Burbage & Upavon Youth	2,300	5,200	(7,500)	-	-
Total	£16,389	£29,560	£(29,898)	£-	£16,051

Name of restricted fund	**Description, nature and purposes of the fund**

Analysis of movements in unrestricted funds

	Balance 31.12.2024	Incoming resources	Resources expended	Transfers	Funds 31.12.2025
	£	£	£	£	£
General fund	8,632	33,481	(38,319)	-	3,794
Bus maintenance fund	2,249	2,750	(3,297)	-	1,702
Designated fund	12,539	99	-	-	12,638
Total	£23,420	£36,330	£(41,616)	£-	£18,134

Name of unrestricted fund	**Description, nature and purposes of the fund**
General fund	The 'free reserves' after allowing for all designated funds.

14. **Related party transactions**

During the year under review trustees, key management personnel and their close relatives made unrestricted donations totalling £1,220 (2024 £9,910) and restricted donations totalling £3,125 (2024 £nil).

The trustees R Mrode and D Halls are also trustees of Dayspring Church Trust. During the year Dayspring Church Trust paid £30,352 to The Open Blue Trust for staff support.