BLOOD BIKES SCOTLAND



Annual Report

2025-26

A year of achievement and impact

Scottish charity no. SC049314

Foreword from the Chair



Welcome to Blood Bikes Scotland's Annual Report for the charity's 2025-26 financial year. This report provides our stakeholders – including NHS Scotland, our members, supporters and donors – with a review of our activities and achievements during the year.

The past twelve months have seen continued growth in the services we provide across the five NHS regions in which we operate. This has only been possible through the commitment of our volunteer team, whose contribution has enabled us to respond to increasing demand while continuing to provide a reliable and professional service to our NHS partners.

Our focus throughout the year has been on delivering greater impact – by strengthening our service provision and enhancing the value that we deliver to NHS Scotland. During the year, we achieved a significant increase in the annual cost saving to the NHS generated by our activities, which exceeded £440,000. At a time when the health service continues to face considerable financial pressures, we are pleased and proud that our volunteers are able to make this contribution.

The impact of our work, however, cannot be measured in financial terms alone. During the year we continued to work with other NABB-affiliated Blood Bike groups and external partners to provide urgent and long-distance services that were not available from other providers. We understand that some of these deliveries contributed to successful outcomes in life-saving treatments. We have also been advised that the availability of our services enabled additional patient appointments to be provided in a number of areas, helping to reduce waiting times.

2025-26 was another record year for BBS fundraising. We discuss this in more detail later in the report, but I would like to thank all our funders and donors, including the many organisations and individuals who have supported us over successive years. Special thanks must go to our fundraising team, whose dedication and hard work make everything else that we do possible. I am pleased to report that the charity remains in a strong financial position.

A particular highlight of the year was winning the Volunteers category at **Scotland's Health Awards 2025**, which acknowledge and celebrate those working across NHS Scotland and its partners to deliver high-quality health and social care services to the people of Scotland. This honour was welcome recognition of the contribution made by Blood Bikes Scotland to healthcare in Scotland and, above all, of the commitment of the volunteers who give their time so generously to provide our services. To all our volunteers, I would like to say congratulations and thank you.

Finally, I would like to thank our supporters and our partners across NHS Scotland. The achievements described in this report would not have been possible without their ongoing encouragement and commitment. We look forward to building on the progress made during the year and continuing to develop the services that Blood Bikes Scotland provides.

Tim.

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. The charity launched its first service for NHS Borders in 2014.



Since this modest start with one motorcycle, we have grown substantially and now have service level agreements with the NHS in Borders, Fife, Forth Valley, Lothian and Tayside. Together, these regions cover a substantial geographical area across Scotland. Today, we operate a fleet of 16 motorcycles and 6 cars, all of which are owned by the charity.

BBS is governed by its Board of Trustees, with day-to-day operations overseen by the Management Committee and delivered by around 240 volunteers. Since the charity's inception, it has been a fundamental principle that no one receives a salary or other remuneration.

Our charity is entirely funded by donations from individuals, organisations and businesses – and contrary to a common misconception, we do not receive funding from the NHS or the Scottish Government. Our fundraising team is responsible for raising around £8,300 each month to meet our operating costs, as well as securing the additional funds required for vehicle replacement and addition. As demand for our services from the NHS increases, so too does the funding required to provide them.

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 transport blood, blood products, diagnostic test samples, medications, faecal microbiota transplants (FMTs), documentation and smaller items of NHS equipment, such as surgical instruments and heart monitors. These are transported between NHS sites and, where required, to patients' homes and care homes in the community.

Nationwide Association of Blood Bikes

Blood Bikes Scotland is a member of the Nationwide Association of Blood Bikes (NABB), the umbrella organisation representing 36 Blood Bike groups across the UK and Ireland. NABB provides a common voice for its members, supports the development of professional standards, represents their interests on national and legislative matters and promotes the contribution that Blood Bike charities make to healthcare services.

What we have achieved

Our commitment to the NHS is reflected in the core aim set out in our Members Handbook: "to provide an efficient, high-quality, free of charge medical courier service for NHS Scotland in Lothian, Fife, Borders, Forth Valley and Tayside."

The cost saving that we deliver to NHS Scotland is our key measure of performance. During 2025-26, our services generated an estimated total saving of £440,218 across our five NHS regions, an increase of 23% from £359,304 in the previous year. This represents a new record for the charity, both in terms of the saving achieved and the year-on-year growth. The value of the services we provide, however, cannot always be measured in financial terms. During the year, we continued to support relays with other NABB-affiliated Blood Bike groups to facilitate faecal microbiota transplants (FMTs), which we understand contributed to life-saving treatments. We also helped to organise long-distance deliveries across the UK on behalf of our NHS partners, enabling consignments to be transported within timescales that were not available through other providers while avoiding additional cost.

Alongside these exceptional journeys, our volunteers provided regular daily and weekly time-critical deliveries, together with ad hoc urgent deliveries throughout the year. We have also been advised by our NHS partners that the services provided by BBS enable tens of thousands of patient appointments to be maintained each year that could otherwise not be provided.

A particular highlight of the year was Blood Bikes Scotland winning the Volunteers category at Scotland's Health Awards 2025. These awards recognise the contribution of individuals and organisations working across NHS Scotland, and we were delighted that the work of our volunteers was recognised in this way. Tim Bartlett and Phil Dodsworth attended the ceremony and collected the award on behalf of the charity's volunteers.

Scan the QR code below to find out more



SCOTLAND'S HEALTH AWARDS 2025

When every minute matters

Much of the work undertaken by Blood Bikes Scotland takes place behind the scenes, but individual deliveries can play an important part in patient care. Claire Lee, Service Manager for Theatres at NHS Fife, describes one such occasion during the year.

"At the end of May, I received a call from the Theatre Coordinator regarding a patient who had been admitted to the Royal Infirmary of Edinburgh as an emergency following a serious fall and required urgent surgery. The Royal Infirmary did not have the specialist orthopaedic equipment required to undertake the procedure and contacted our Orthopaedic Theatre team to request the immediate transfer of the necessary kit.

Given the urgency of the situation, every minute mattered. Blood Bikes stepped forward without hesitation and were able to accommodate the request at very short notice.

Their swift response ensured the equipment was delivered safely and efficiently, enabling the surgical team to proceed with the operation without unnecessary delay. On this occasion, their support helped overcome a significant logistical challenge and contributed to ensuring a patient received potentially life-saving surgery without delay."

The team

Our service depends upon the commitment of our volunteers. Our organisational structure comprises the Board of Trustees, Management Committee and Regional Representatives, supported by volunteers working across each of our five regions. The members of these teams during the year are shown below.

Board of Trustees

- Martin Bell – Convenor
- Tim Bartlett
- Roger Duerden – Secretary
- Ron Spalding
- Miriam Watts

Management Committee

- Tim Bartlett – Chair
- Mike Buchan – Fleet Manager
- Phil Dodsworth – Head of Fundraising and Outreach
- Roger Duerden – Treasurer
- Brian Fraser – Founder
- Rob Fraser – Head of Recruitment and Onboarding
- Ron Spalding – Founder and Vice-Chair

Regional Representatives

- Borders – Campbell Chatham
- Fife – Iain Stewart
- Forth Valley – Sandra Lang
- Lothian – Alan McNair
- Tayside – Scott Galloway

During the year, our volunteers covered more than 70 operational shifts each week across our five regions. This does not include the additional time contributed to long-distance relays, fundraising activities and public events. At 31 March 2026, the charity had 239 volunteers.

Our volunteers completed 22,393 recorded operational shift hours during the year. For context, valued at the £12.21 hourly National Living Wage applicable during the period, these hours would be equivalent to approximately £273,000. This does not include the considerable additional time contributed by our Trustees, Management Committee members, Regional Representatives and volunteers undertaking a wide range of operational, support and fundraising roles. Although this additional contribution is not formally recorded, we estimate that it amounted to more than 3,000 hours during the year.

Our Regional Representatives continue to play an important role in communication and volunteer engagement within each region. They meet periodically with the Management Committee, provide a link between the committee and volunteers, welcome and support new members, and help to address volunteering issues as they arise.

Our starred badge scheme recognises milestones in the number of shifts completed by individual volunteers. Members receive badges to wear on their high-visibility jackets while on shift, together with enamel pin badges that can be worn at other times. Now in its fourth year, the scheme continues to provide recognition for our volunteers' contribution to the charity. Volunteer retention remains strong, while we continue to receive regular enquiries and applications from prospective new members.

Supporting growing demand in NHS Lothian

Our service has continued to develop in NHS Lothian, where demand has grown and additional weekday capacity has recently been introduced. Michael Bulman, Supervisor at NHS Lothian's Flow Navigation Centre, describes the contribution BBS makes.

"Blood Bikes Scotland has become an integral part of the Flow Navigation Centre operation, delivering significant cost savings while providing a reliable and flexible transport service across NHS Lothian.

I have worked closely with Tim and his team for several years and have seen demand for the service increase year on year. Requests now come from a wide range of departments and clinical areas across NHS Lothian, with Blood Bikes often becoming the preferred option where historically other services may have been used. This reflects the growing recognition of the value, reliability and flexibility that the team consistently provides.

As a volunteer-led organisation, I am continually impressed by the dedication and commitment shown by the Blood Bikes team to accept and complete requests, often going above and beyond to ensure urgent items reach their destination. This is particularly evident with longer journeys that require relay teams, or when riders give additional time to support urgent requests.

The willingness of the team to respond at short notice and adapt to changing circumstances plays a vital role in supporting patient care across the region."

The fleet

Our fleet increased slightly during the year and, at the end of the period, comprised sixteen motorcycles and six cars, all owned outright by the charity.

We continue to operate a mixed fleet, with different types of motorcycle available to reflect the operational requirements of our five regions and the needs and preferences of our volunteer riders. Larger touring motorcycles are particularly well suited to long-distance and motorway work, offering high levels of weather protection and rider comfort. These characteristics are particularly valued in areas such as Tayside, where job runs tend to be longer. Mid-sized motorcycles can offer advantages for shorter journeys and urban work, while maintaining a mixed fleet enables us to accommodate a wider range of operational and rider requirements.

We purchased two new motorcycles during the year, both Moto Guzzi V85 TTs, named Grace and Natasha, and two high-mileage BMW R1250RTs were retired. No new cars were added to the fleet. The Moto Guzzis have been introduced for evaluation as mid-sized, shaft-driven motorcycles offering a potentially attractive combination of operational capability and purchase price. We are assessing their suitability for different types of work, reliability, maintenance requirements and whole-life costs as we gain experience of operating them. We are grateful for the continuing support of supplying dealer Jim Allan Motorcycles, who have also actively supported fundraising for Blood Bikes Scotland.



Our approach to fleet selection is based on matching vehicles to operational requirements while making responsible use of the funds entrusted to the charity. Different types of motorcycle offer different capabilities, and touring motorcycles such as the BMW RT have particular advantages in areas such as weather protection and long-distance comfort, as well as the greater road presence that comes with their larger size. These factors will continue to be considered alongside rider requirements, reliability, safety, purchase price and whole-life cost when future fleet decisions are made.

All our vehicles are subject to a safety inspection before each operational shift and are maintained in accordance with the manufacturers' recommended schedules. We work with selected service providers across our regions, including both main dealers and independent specialists, giving us flexibility to undertake routine servicing and unscheduled repairs while minimising vehicle downtime. We also continue to benefit from the NABB Dunlop tyre purchase scheme, which provides access to subsidised replacement tyres.

We anticipate purchasing five motorcycles and two cars during the coming year as part of our programme of fleet replacement and development.

Extending access to appointments in Tayside

Our work with NHS Tayside demonstrates how reliable sample transport can enable wider changes in the delivery of healthcare services. Alisson McPherson, Clinical Laboratory Manager for Diagnostics Laboratories at NHS Tayside, describes how the partnership has developed.

"For the last four years, NHS Tayside Diagnostics Laboratories has been working with Blood Bikes Scotland to provide additional sample transportation collections throughout the region. A pilot project with Perth and Kinross Health and Social Care Partnership has allowed Community Treatment and Care Services (CTACS) to extend services, giving patients more flexibility and accessibility to appointment times.

Over time, this has resulted in the creation of over 20,000 additional appointments, with BBS transporting patient blood samples to the laboratory for same-day testing. We have gradually expanded how we work together, and BBS now provide extensive support for many departments throughout the organisation.

Working with BBS has been a very positive experience and we are extremely grateful to their dedicated volunteers for providing this valuable service."

Fundraising

As BBS receives no statutory financial support, we depend entirely on fundraising to maintain our operational service and invest in vehicles and equipment. Throughout the year, our volunteers and supporters undertake a wide range of activities and events to raise awareness of the charity and generate the income needed to support our work.

Fundraising achieved a new record during 2025-26, with donations, Gift Aid and grants totalling £184,719. This was an increase of 18% on the previous record set in 2024-25 and represents another strong year of support for the charity.

This result reflects the considerable contribution made by our fundraising team, volunteers, donors and supporters across the country. During the year, twenty-three donors contributed more than £1,000, including seven who gave more than £5,000 and two who gave more than £10,000. Alongside these larger donations, the many smaller contributions received throughout the year collectively make an important contribution to funding our service.

As the charity continues to develop, a strategic approach to fundraising continues to be important in ensuring that future income reflects our anticipated operational and investment requirements. This includes maintaining a broad range of funding sources and developing opportunities that can provide sustainable support for the charity's work.

Outreach

Raising awareness of Blood Bikes Scotland remains an important part of our engagement with supporters – from individual members of the public and community groups to corporate donors. Helping people understand the services our volunteers provide and the benefits they deliver to NHS Scotland plays an important part in building continued support for the charity.

Much of this outreach takes place at a local level through talks and presentations to community organisations, including Rotary and Probus Clubs, Parish Guilds, Community Groups and the SWI. We typically receive two or three invitations each week to speak to groups across the areas

in which we operate. Although we do not normally charge for these presentations, they frequently lead to donations, either at the time or subsequently through fundraising undertaken by the organisations themselves. We are very grateful for this support.

During the year, our volunteers gave more than 65 talks and presentations, with audiences ranging from a dozen people to almost 100. These events provide a valuable opportunity to explain what Blood Bikes Scotland does, how our volunteers support NHS services and why continuing public support is important to the charity.

Merchandise

Blood Bikes Scotland began developing its merchandise activities during the year, introducing a wider range of products, launching an online shop and expanding sales to the wider public. Our Quartermaster, Rob McLean, is a former Tesco Extra store manager with almost 40 years' retail experience, and has used his expertise to improve the charity's stock management and order fulfilment processes as demand for BBS-branded goods has grown.



Total merchandise sales during the year were £6,516, an increase of 174% compared with the previous period. The expanded product range and online shop provide further opportunities to develop merchandise sales during 2026-27.

Cash collections

Cash collections continue to make an important contribution to our fundraising, while also providing an opportunity for our volunteers to engage directly with members of the public and raise awareness of the work of Blood Bikes Scotland. During the year, volunteers carried out regular collections at busy locations, including major supermarkets, shows and sporting events.

We continue to receive strong support from major supermarket chains across Scotland, with many of our collections taking place around key periods such as Christmas and Halloween, when customer footfall is generally higher. These events are popular with our volunteers and provide an opportunity to talk directly to members of the public about the services we provide to NHS Scotland.

During 2025-26, cash collections raised £19,104, an increase of 10% over the previous period. We are grateful both to the volunteers who give their time to organise and attend collections and to the many members of the public who support us through their donations.

Events

Fundraising events organised by our supporters make an important contribution to BBS, often bringing together fundraising and an opportunity to raise awareness of our work. The level of

involvement required of our members varies considerably – some events are organised entirely independently, while at others, BBS volunteers attend with a motorcycle, display materials and merchandise to engage with those taking part.

Several long-standing supporters continued to raise substantial sums during the year. The annual **London Reels Ball** led to a donation of over £8,800 to BBS, while **East Linton Bowling Club's Mike Newland Memorial Day** generated £6,000, bringing the total the club has raised for BBS over the past three years to more than £16,000.

AC's Liners, a line dancing group in Fife, selected BBS as its charity of the year and raised more than £11,600 through events held across Scotland and beyond. The **Wanlockhead Inn** once again supported us through its Numb Bum Challenge motorcycle endurance event, contributing £5,000, while **Demon Dance Co** supported the charity for the first time through Jive Aid in Dunfermline, raising more than £2,900.

We also attended **GOATFEST** in Haddington, collecting donations outside the annual music festival. This led to further support from the **Victoria Inn**, which has continued to raise funds through collection cans and other activities, and has also helped us establish a connection with **Haddington FC**, whose kit now carries the BBS logo.



Events such as these provide more than fundraising income. They enable us to meet people who may not previously have encountered BBS, explain the service we provide to NHS Scotland and develop relationships with supporters who frequently go on to find new ways of helping the charity.

The examples above represent only some of the many activities undertaken on our behalf, and we are grateful to all the groups and individuals who organised or supported fundraising events during the year.

Corporate donations

We continue to develop relationships with businesses across Scotland, with donations during the year coming from organisations including State Street, Craneware, TotalEnergies, Aviagen, Forsyth of Denny, Gillespie Macandrew, BP and EnQuest.

We also greatly value the support of smaller businesses across our regions, including Jim Allan Motorcycles in Falkirk, ScotRiders and MVV Environment in Dundee, Agenda in Leven, Edinburgh Customs in Newtongrange and Steelworx in Motherwell. Their support demonstrates the breadth of relationships that BBS has developed with Scotland's business community.

Grants

Competition for grant funding remains strong, and we are grateful for the continuing support we receive from grant-making trusts and foundations. During the year, we received grants from The Queensberry House Trust, The Grace Trust, The Hugh Fraser Foundation and the Cruden Foundation. This funding made an important contribution towards the cost of renewing our fleet to support the services we provide to NHS Scotland.

Individual donations

We continue to receive generous support from individual donors, as well as from charitable organisations, community groups and clubs. Donations range from regular contributions and smaller individual gifts to occasional substantial donations, all of which help us to maintain and develop the services we provide.

Some donations are accompanied by messages from people with a personal connection to the NHS or who have seen at first hand the value of the services provided by Blood Bikes Scotland. We are always grateful to hear what has prompted someone to support our work.

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

- Miss A M Pilkington Trust
- Highfields Trust
- Borders Vintage Agricultural Association
- Friends of St Columba's Choir
- Tayside Classic Car Club
- Fife Hospital Pharmacies
- The Dale Bobbins
- Rotary Club of Falkirk
- Ride the North
- Currie, Balerno and District Roundtable

Donation platforms and social media

A total of £31,018 was raised during the year through online donation platforms and social media, an increase of 47% on the previous period. Give As You Live remains our primary online fundraising platform. It enables supporters to make recurring or one-off donations and also to raise money for BBS at no additional cost when shopping with more than 6,000 participating online retailers.



Part 2 – Performance metrics

BBS publishes monthly statistics to provide stakeholders with regular snapshots of its service delivery performance and the cost savings delivered to NHS Scotland. A more detailed analysis of the data for the 2025-26 period is set out below.

The year at a glance

239 volunteers
at 31 March 2026

22 vehicles
16 motorcycles, 6 cars

11,549 job requests from NHS Scotland
10,676 jobs delivered

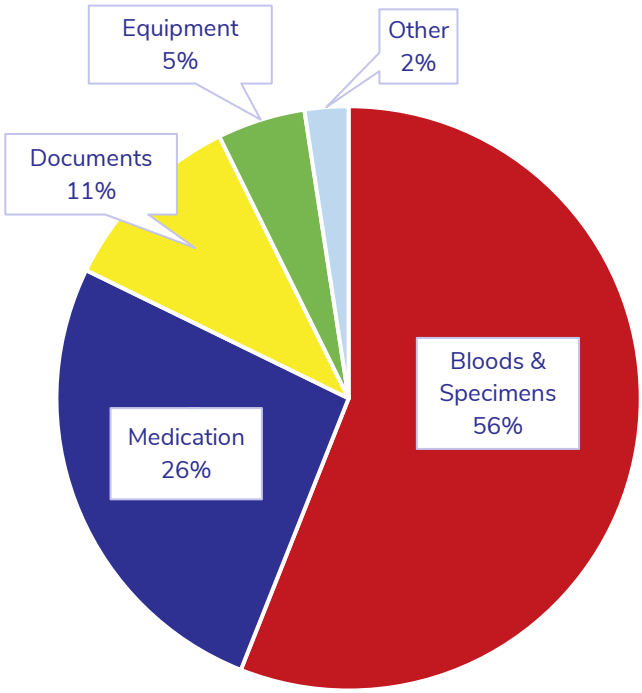
317,464 miles travelled

22,393 recorded operational shift hours

£184,719 received in donations, grants and Gift Aid

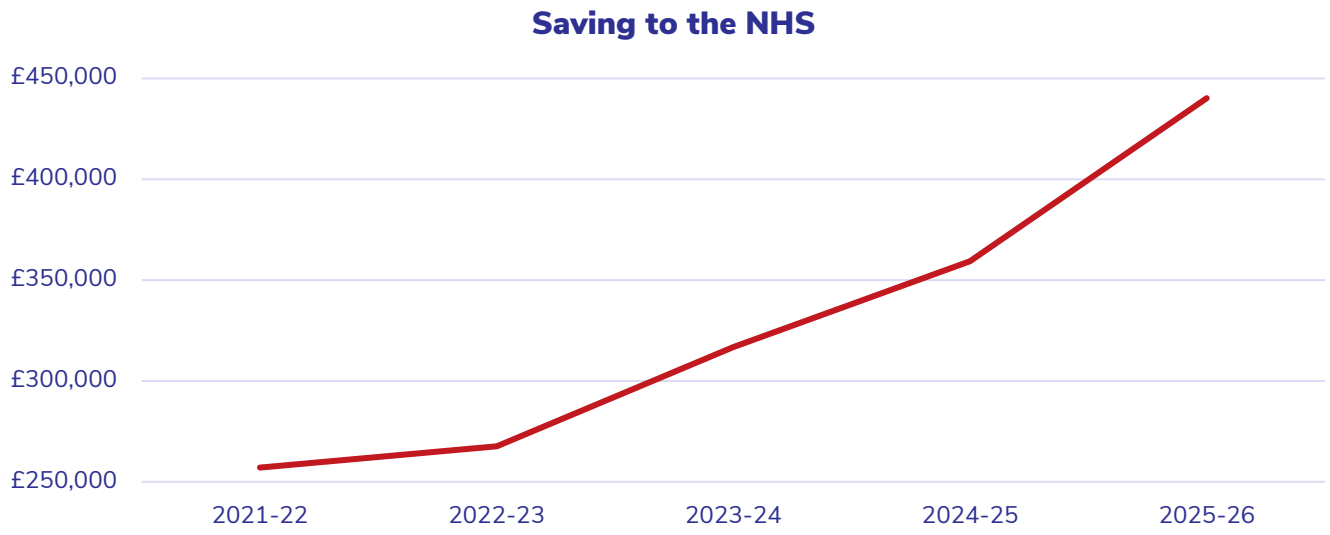
£99,702 incurred in charity running costs*

£440,218 cost saving to the NHS
up 23% from £359,304 in 2024-25
OR
£19.66 per recorded shift hour
up 16% from £16.91 in 2024-25

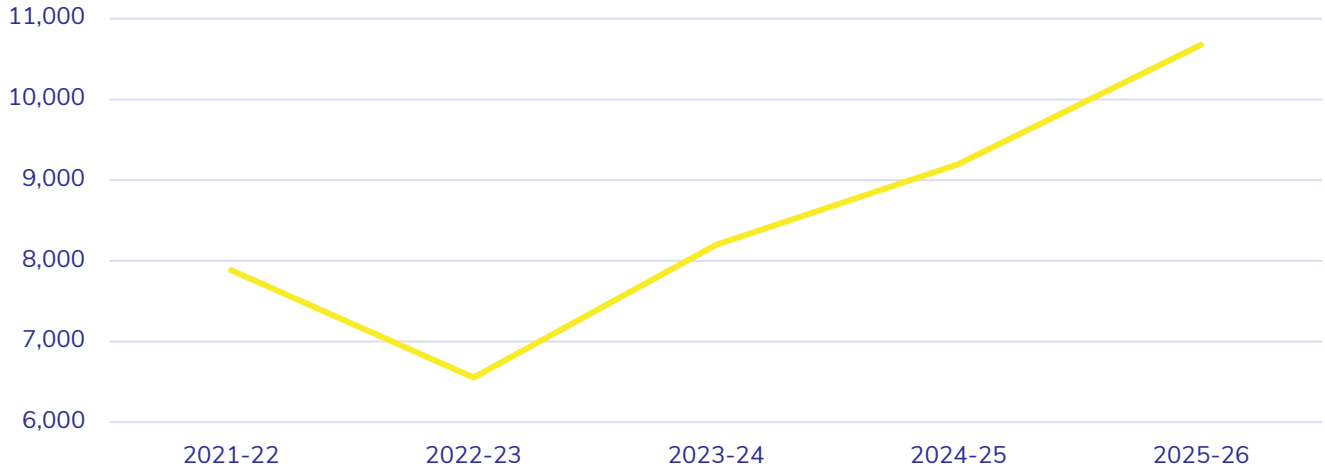


* Charity running costs exclude bank charges, official fees, independent examination fees, depreciation, and surplus/deficit on disposal of fixed assets

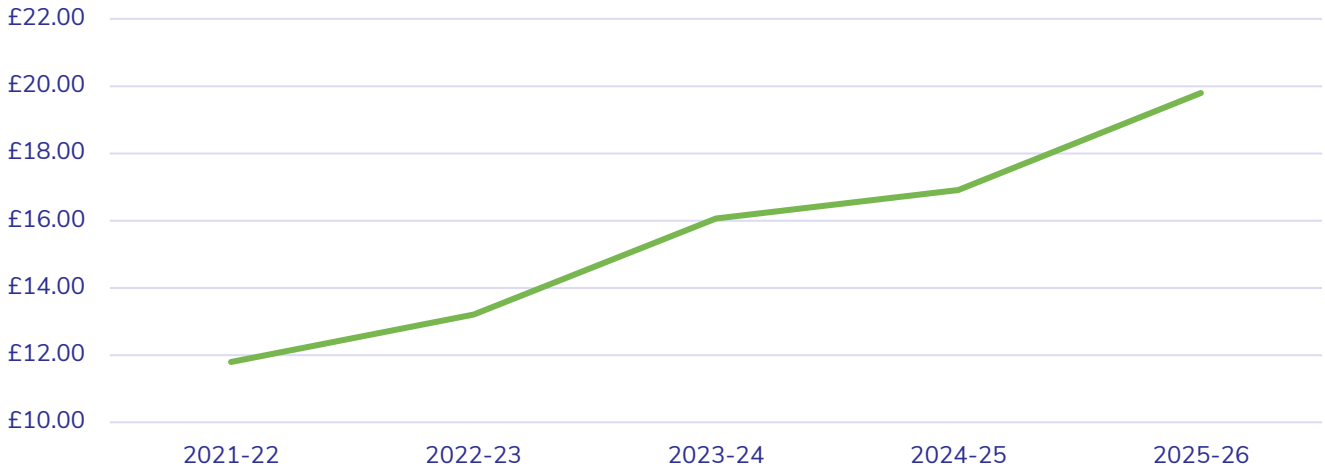
Five-year performance trends



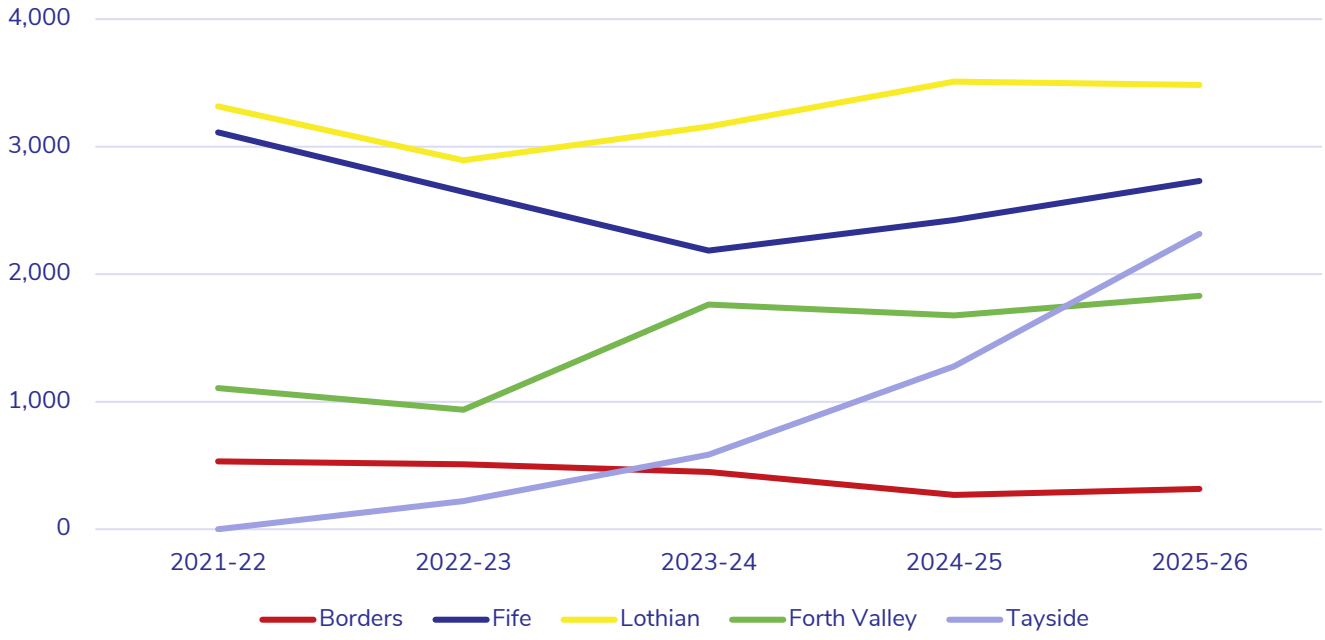
Jobs delivered



Saving per volunteer hour

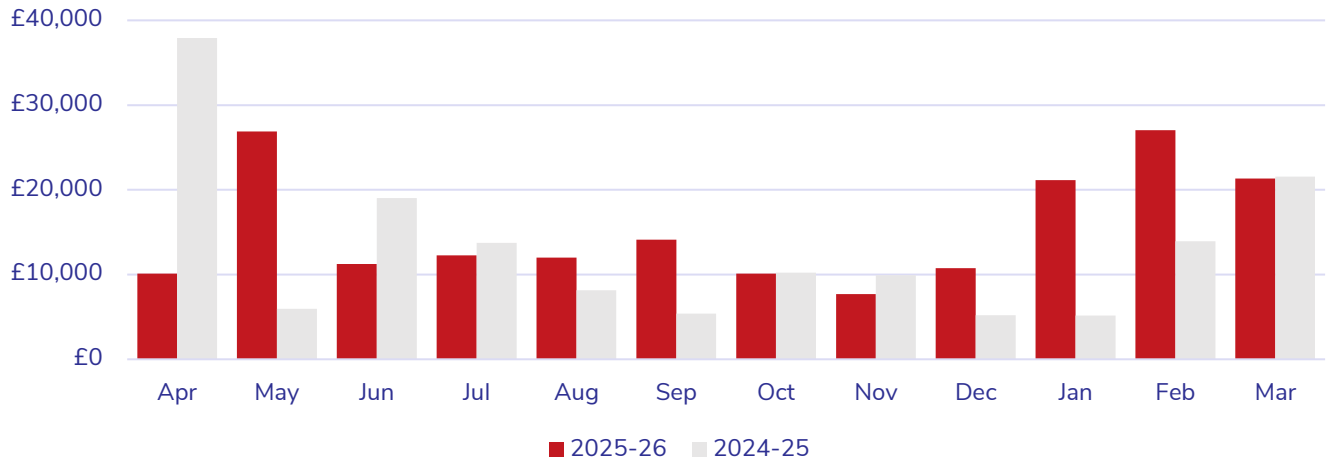


Jobs by region

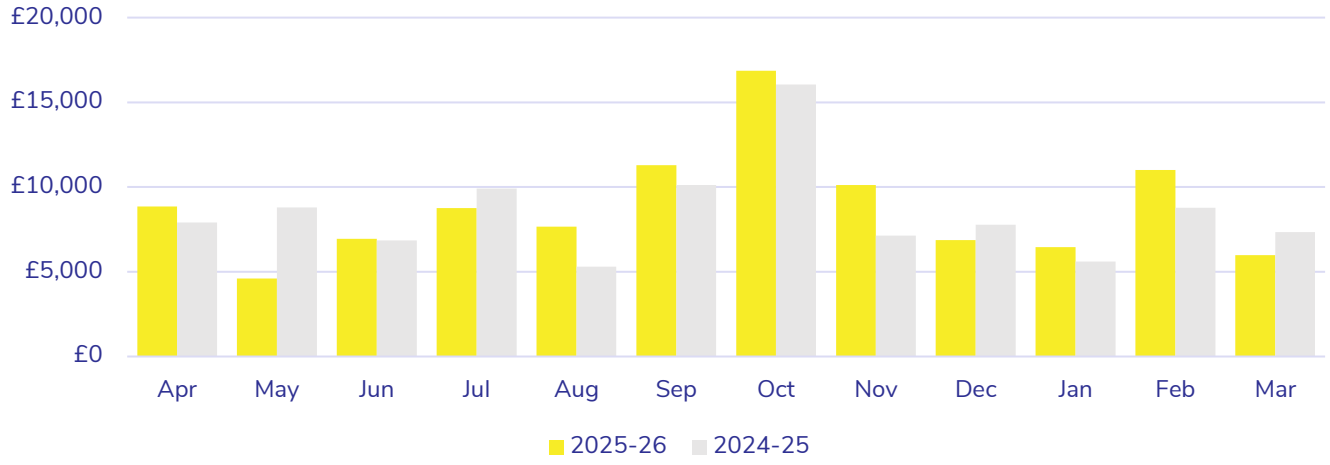


Donations and running costs

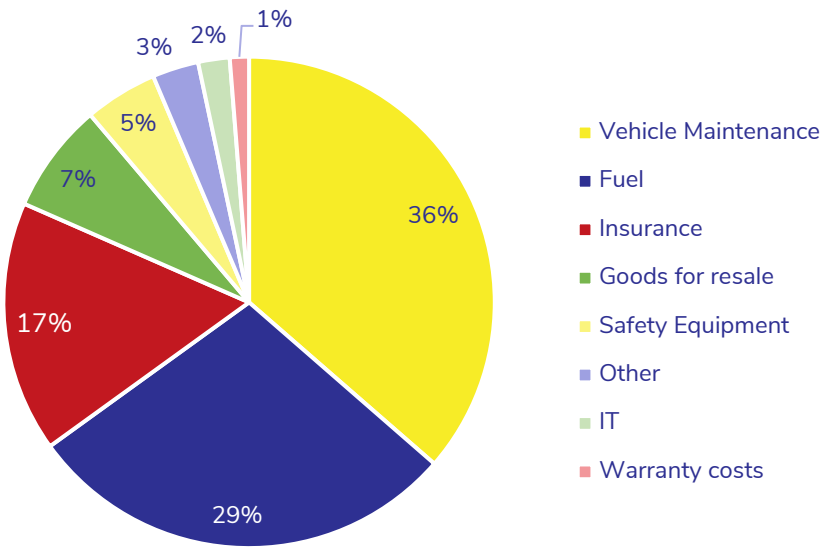
Monthly donation income



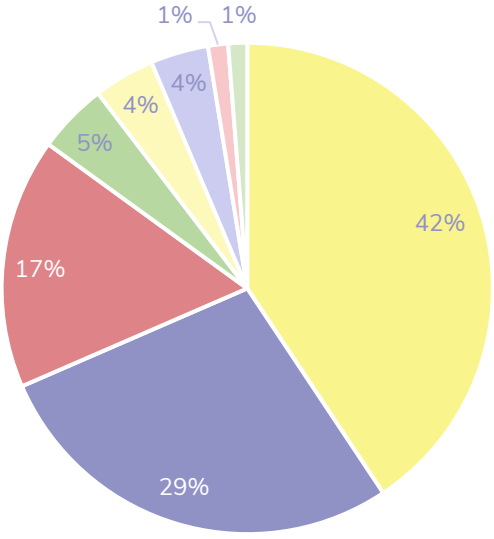
Monthly charity running costs



Charity running costs 2025-26

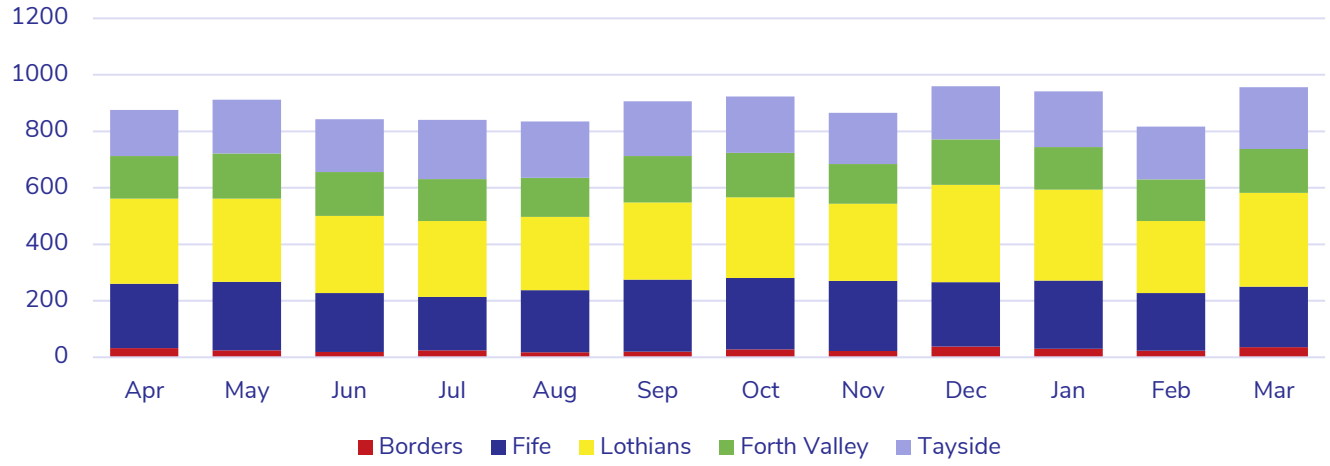


2024-25

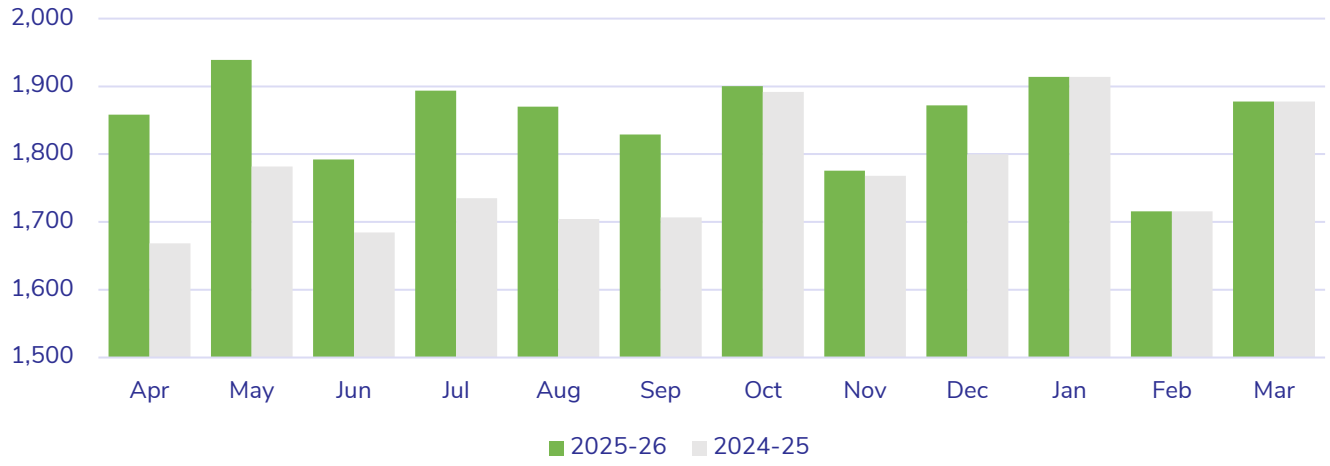


Fulfilment

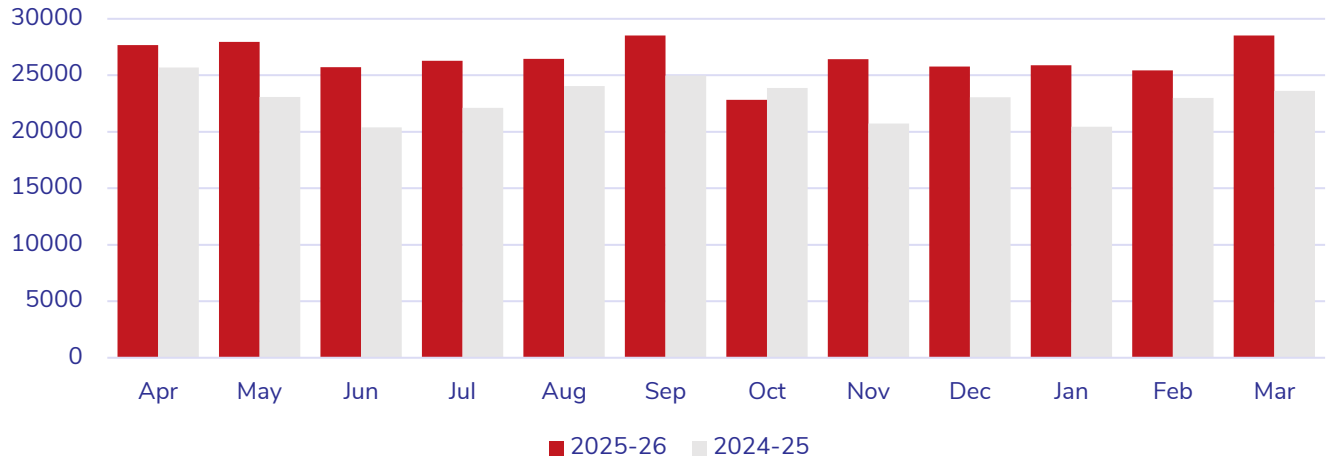
Job allocations by NHS region



Volunteer hours on shift



Mileage covered



Part 3 – Annual Accounts

The Trustees of Blood Bikes Scotland present their Annual Accounts together with the Independent Examiner's report, for the period 1 April 2025 to 31 March 2026. 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 Regulator, number SC049314.

Governing Document:	Constitution (dated 11 September 2023)
Trustees:	Timothy Bartlett Martin Bell (Convenor) Roger Duerden (Secretary) Ronald Spalding Miriam Watts
Treasurer:	Roger Duerden
Principal office:	112 Echline Drive, South Queensferry EH30 9XG
Bankers:	Bank of Scotland (current and reserve accounts) Virgin Money (30-day deposit account) Cambridge & Counties Bank (fixed-term charity bonds)
Companies House ref:	CS004019
Independent Examiner:	Robert W Gordon BFP FCA ATT FMAAT

Financial Review

The Trustees consider that total expenditure of £133,772 during the period was appropriate to the scale and nature of the charity's activities. This represented an increase of just 1% compared with the previous year (£132,273), while the number of jobs delivered on behalf of NHS Scotland increased by 17% over the same period.

The charity remains in a strong financial position, with a net movement in funds (surplus) of £66,304 (compared to £37,696 in the previous period) and a 19% increase in total funds year on year. For a second successive year, BBS achieved its best-ever fundraising total, receiving a total of £184,719 in donations, grants and Gift Aid, compared to the previous record of £156,243 set in 2024-25. During the year, the charity also continued its fleet renewal programme, replacing two motorcycles and maintaining the fleet at 22 vehicles (16 motorcycles and 6 cars).

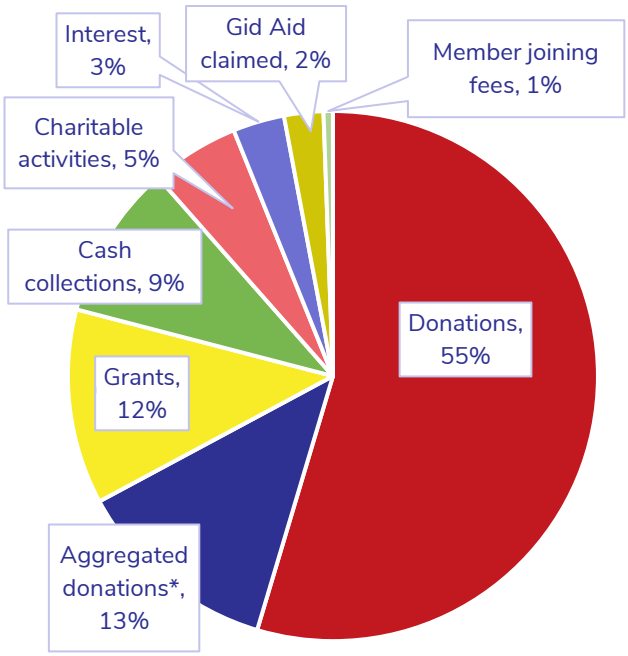
The total investment income during the period was £6,346, a decrease of 11% compared to 2024-25 driven by lower interest rates. Of this, £3,825 was generated by the £85,000 invested during the previous period in a one-year fixed-term bond with Cambridge & Counties Bank at an interest rate of 4.5%. This matured in January 2026, and the Trustees decided to reinvest

£120,000 in a similar bond at an interest rate of 4.3%, taking advantage of the increased Financial Services Compensation Scheme (FSCS) protection limit introduced in December 2025.

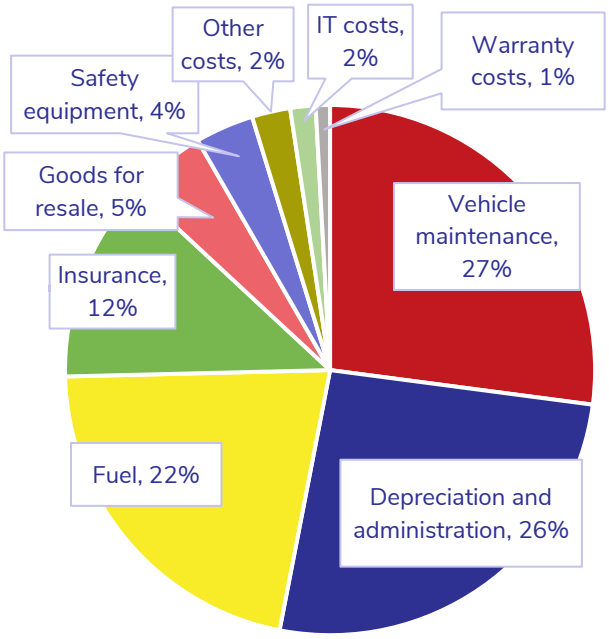
Income from charitable activities was boosted by an increase in sales of branded merchandise, which grew by 174% to a total of £6,516.

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

Income



Expenditure



* Aggregated donations are those received through online fundraising platforms and payment processors

The Trustees remain confident that the charity is well placed to continue delivering its services and meeting future fleet replacement and operational commitments.

Accounting basis

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

Restricted funds

Restricted funds represent donations or grants received by a charity that the donor or grant body has specified must be used for particular purposes. BBS received grants totalling £24,000 during the period for the purchase of vehicles. These were held in a restricted fund until used for that purpose. £17,000 of the restricted fund was used during the year for vehicle purchases, leaving £7,000 available for future vehicle replacement. All other funds held by BBS during the period were unrestricted and were 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 16 motorcycles and 6 cars. During the course of the year, the charity disposed of two motorcycles and purchased two replacements. A

further motorcycle that was withdrawn from the fleet for repairs in the previous period returned to service in 2025-26.

Equipment assets comprised one charging point for electric motorcycles.

Reserves policy

The Trustees have considered the purpose and appropriate level of the charity's reserves and have set a policy of maintaining reserves equivalent to four months' normal charity running costs. In setting this level, the Trustees have had regard to current and anticipated expenditure commitments and expected future income.

The charity's running 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 charity running costs for the period were £99,702, so four months' reserves would be £33,324. The Trustees recognise that unrestricted reserves substantially exceed the minimum operating reserve required by the policy. This reflects the charity's strategy of maintaining sufficient funds to support future fleet replacement, major vehicle repairs and other significant capital expenditure without compromising operational resilience.

The Trustees continue to manage funds not required for immediate operational purposes so that they generate an appropriate return while remaining available to meet the charity's future requirements.

Closing fund balances

At 31 March 2026, the charity held funds totalling £422,773, of which £7,000 was restricted. This represents an increase of £66,304 (19%) from the end of the previous period. Of this closing balance, £289,943 was held in the general fund and £125,830 in a designated fixed asset fund, representing the net book value of tangible fixed assets and therefore not available for general expenditure.

Going concern

BBS remains in a strong financial position, with no debt and substantial unrestricted reserves. Income exceeded expenditure during the period and fundraising performance remained strong. Having considered the charity's current financial position, anticipated income, expenditure and future operational commitments, the Trustees consider that BBS has sufficient resources to continue its activities and remains a going concern.

Remuneration costs

The charity had no employees during the period and no Trustee or other member received remuneration. Members who incurred expenses in the course of their volunteer duties were able to claim reimbursement in accordance with the charity's Expenses Policy.

Trustees' 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 02/09/2026 and signed on their behalf by



Martin Bell, Convenor

Independent Examiner's report to the Trustees

I report on the accounts of Blood Bikes Scotland for the period ended 31st March 2026 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

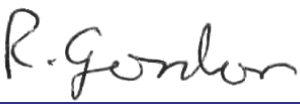
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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.



11/09/2026

Robert W Gordon BFP FCA ATT FMAAT
Gordon Consultancy
Briar Lea House, Brampton Road, Longtown, Carlisle CA6 5TN

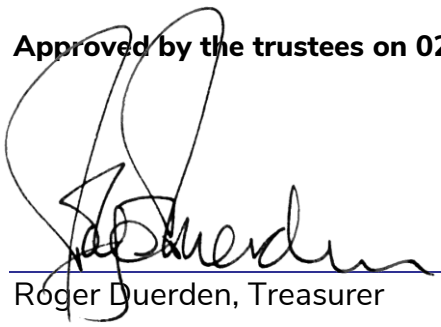
Statement of financial activities

	Notes	2025-26			2024-25
		Unrestricted funds	**Restricted funds**	**Total funds**	**Total funds**
	1	£	£	£	£
Income	2				
Donations & legacies		160,719	24,000	184,719	156,243
Charitable activities		10,874	-	10,874	7,197
Interest		6,346	-	6,346	7,136
Total income		**177,939**	**24,000**	**201,939**	**170,576**
Expenses	3				
Raising funds		370	-	370	382
Charity administration		33,700	-	33,700	32,936
Charity running costs		99,702	-	99,702	98,955
Total expenses		**133,772**	**-**	**133,772**	**132,273**
Net resource movement		**44,167**	**24,000**	**68,167**	**38,303**
Other recognised losses					
Unrecoverable VAT	4	(1,863)	-	(1,863)	(607)
Transfers between funds		17,000	(17,000)	-	-
Net movement in funds		**59,304**	**7,000**	**66,304**	**37,696**
Total funds brought forward		356,469	-	356,469	318,773
Total funds carried forward		**415,773**	**7,000**	**422,773**	**356,469**

Balance sheet

	Notes	31st March 2026	31st March 2025
	1	£	£
Assets & liabilities			
Tangible assets	5		
Equipment		2	146
Vehicles		125,828	145,110
Current assets			
Debtors			
Gift Aid pending		-	-
Cash at bank and in hand			
Current account		7,907	7,995
Reserves account		45,608	53,497
30-day account		113,626	60,215
Fixed-term bonds		120,000	85,000
Cash/undeposited receipts		200	15
Stock		9,605	2,657
VAT repayment pending		3,963	5,824
Creditors			
Trading creditors		(3,966)	(3,990)
Net Assets		**422,773**	**356,469**
Funds & reserves			
Fixed asset fund		125,830	145,256
Restricted funds		7,000	-
General fund		289,943	211,213
Funds provided		**422,773**	**356,469**

Approved by the trustees on 02/09/2026 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. The Trustees recognise that this contribution is substantial, and that the time donated by volunteers enables the charity to deliver its services at a fraction of their commercial cost.

Interest

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

Membership fees

Joining fees paid by new members 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

	2025-26			2024-25
	Unrestricted funds	**Restricted funds**	**Total funds**	**Total funds**
	£	£	£	£
Aggregated donations[1]	31,018	-	31,018	21,074
Cash collections	19,104	-	19,104	17,407
Donations	104,611	-	104,611	102,328
Gift Aid	4,831	-	4,831	3,619
Grants	-	24,000	24,000	10,000
Membership fees	1,155	-	1,155	1,815
Total donations & legacies	**160,719**	**24,000**	**184,719**	**156,243**

[1] Aggregated donations are those received through online fundraising platforms and payment processors

Investment income

	2025-26	2024-25
	Total funds	**Total funds**
	£	£
Interest received	6,346	7,136
Total investment income	**6,346**	**7,136**

Charitable activities

	2025-26	2024-25
	Total funds	**Total funds**
	£	£
Raffles	-	400
Event tickets	-	760
Workwear & merchandise sales	10,499	6,017
Sundry income	375	20
Total charitable activities	**10,874**	**7,197**

3. ANALYSIS OF EXPENDITURE

Charity management and administration

	2025-26	2024-25
	Total funds	**Total funds**
	£	£
Bank charges	168	144
Official fees and charges	47	82
Independent examination	125	125
Depreciation	35,762	33,390
Membership & subscriptions	279	-
Deficit on disposal of fixed assets	(2,681)	(805)
Total charity mgmt & admin	**33,700**	**32,936**

Charity running costs

	2025-26	2024-25
	Total funds	**Total funds**
	£	£
Awards & prizes for volunteers	70	28
Goods for resale	6,310	1,424
Insurance	16,320	16,770
Internet hosting & online services	1,145	675
Marketing, PR and website	908	1,340
Postage	100	307
Printing & stationery	1,406	778
Sundries	175	50
Telephone	608	590
Third party liability payments	-	950
Vehicle costs		
Accessories & equipment	1,338	15
Fuel	28,597	28,679
Maintenance	37,780	41,318
Tracking	1,200	1,942
Warranty costs	1,245	1,337
Venue hire and catering	300	-
Workwear	2,200	2,753
Total charity running costs	**99,702**	**98,955**

Expenditure on raising funds

The charity spent £370 on raising funds during the period, comprising the cost of new collecting tins and holders for leaflets and fliers.

4. UNRECOVERABLE VAT

BBS is eligible to recover certain VAT through HMRC's VAT Refund Scheme for qualifying medical courier charities (VAT126). This enables the charity to reclaim VAT incurred on many goods, services and vehicles purchased in support of its non-business activities.

The charity incurred a total of £1,863 in VAT during the period that was ineligible for recovery under the scheme and was therefore charged to expenditure.

5. TANGIBLE FIXED ASSETS

	Motorcycles	**Cars**	**Equipment**	**Total**
	£	£	£	£
Depreciation basis	Reducing balance	Reducing balance	Straight line	
Depreciation rate	25%	20%	5 years	
Net book value at start of period	**108,781**	**36,329**	**146**	**145,256**
Additions	22,154	-	-	22,154
Disposals	(8,500)	-	-	(8,500)
Depreciation	(28,352)	(7,265)	(144)	(35,761)
Surplus/deficit on disposal	2,681	-	-	2,681
Net book value at end of period	**96,764**	**29,064**	**2**	**125,830**

We need your help!

donate	It costs over £8,300 each month to provide our service to the NHS – just scan the QR code below with your phone
volunteer	Find us online to discover how you could join us as a rider or controller
support	Follow us on social media, look out for us at events, tell your family and friends

Give as you Live
Donate

Blood Bikes Scotland is registered as a charity with the Office of the Scottish Charity Regulator, number SC049314.

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