

SERVE

England & Wales · Charity number 1043321

Details

Status Registered

Legal form Charitable company

Company number [02951827](#)

Registered 1995-01-16

Register [View on the Charity Commission register](#)

Contact

Address The Old Auction Rooms
8 West Street
Rushden
Northamptonshire
NN10 0RT

Phone 01933315555

Email info@serve.org.uk

Website www.serve.org.uk

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY, IN PARTICULAR THE AGED AND DISABLED MEMBERS OF THE COMMUNITY, IN RUSHDEN AND IN THE COUNTIES OF NORTHAMPTONSHIRE AND BEDFORDSHIRE, AND IN PARTICULAR THE ADVANCEMENT OF EDUCATION, THE FURTHERANCE OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS

Activities: Serve is a voluntary organisation and a registered charity providing services and assistance to older people, adults with disabilities, and their carers in North Northamptonshire and surrounding areas to enable people to remain living independently in their own home*Personal and Domestic Care *Home Help*Befriending*Day Centre Activities*Community Transport*Support for Family Carers

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** RUSHDEN IN THE COUNTY OF NORTHAMPTONSHIRE AND BEDFORDSHIRE
- Bedford
- Central Bedfordshire
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£1,559,078	£1,588,413	£732,777	0
2023-03-31	£1,202,924	£1,318,615	£750,737	67
2022-03-31	£1,102,887	£1,048,447	£866,428	57
2021-03-31	£1,550,687	£1,010,454	£811,988	59
2020-03-31	£989,626	£1,082,311	£271,755	62

Trustees

Name	Role	Appointed
Anita Harvey	Chair	2024-01-15
Jess Sebial Bermudez		2026-04-01
Rachel Wilson		2024-01-15
Timothy David Richard James		2019-07-17
ZARA ELIZABETH CUNLIFFE		2016-04-27

SERVE

England & Wales - Charity number 1043321

Accounts

REGISTERED COMPANY NUMBER: 02951827 (England and Wales)

REGISTERED CHARITY NUMBER: 1043321

Report of the Trustees and

Audited Financial Statements for the Year Ended 31 March 2024

for

SERVE

Elsby & Co (Sywell) Ltd
Statutory Auditors
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

SERVE

Contents of the Financial Statements
for the year ended 31 MARCH 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 10
Report of the Independent Auditors	11 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 30
Detailed Statement of Financial Activities	31 to 32

SERVE

Reference and Administrative Details
for the year ended 31 MARCH 2024

TRUSTEES	Z E Cunliffe Deputy Chair Person M Coles Treasurer (resigned 31.12.23) J Baker Director (resigned 31.12.23) T James Director M P Core Director K Jakovleva Director S H Partridge Director A A Harvey Director (appointed 15.1.24) R A Wilson Director (appointed 15.1.24)
REGISTERED OFFICE	8 West Street Rushden Northamptonshire NN10 0RT
REGISTERED COMPANY NUMBER	02951827 (England and Wales)
REGISTERED CHARITY NUMBER	1043321
AUDITORS	Elsby & Co (Sywell) Ltd Statutory Auditors 155 Wellingborough Road Rushden Northamptonshire NN10 9TB
SOLICITORS	Hannah Solicitors 11 Church Street Rushden Northants NN10 9YU

SERVE

Report of the Trustees for the year ended 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and Administrative Details

Charity Name:	SERVE
Charity registration number:	1043321
Company registration number:	2951827
Registered Office and Operational address:	8 West Street, Rushden, Northamptonshire, NN10 0RT

Directors & Trustees (as of 31 March 2024)

Anita Alison Harvey	Chairperson (appointed 15.1.24)
Zara Elizabeth Cunliffe	Deputy Chairperson
Simon Howard Partridge	Trustee
Rachel Ann Wilson	Trustee (appointed 15.1.24)
Timothy David Richard James	Trustee
Karina Jakovleva	Trustee
Maureen Patricia Core	Trustee

Martin Coles stood down as Treasurer and Director/Trustee on 31.12.23. Jake Paul Baker stood down as Director/Trustee on 31.12.23.

Due to changes in Directors/ Trustees during the financial year, there has been no cycle of retirement and reappointment following the year end. The process of retirement on rotation will commence next year.

Trustees disclose potential conflicts of interest and abstain from votes on related matters. They receive no remuneration but may claim reasonable expenses incurred in their official duties.

Senior Management Team

The Chief Executive Officer (CEO) oversees the day-to-day operations with the support of senior managers, including the Registered Care Manager, Fundraising Manager, Finance Office, Transport Manager and others.

During the financial year 1.4.2023 - 31.3.2024, the position of CEO was held by Jessica Slater. Following the year end, the role of CEO has been held by Tony Gibbs.

Volunteer Contributions

SERVE was founded by volunteers and continues to benefit from their active involvement. During the year, 264 volunteers contributed 29,304 hours, valued at over £363,000. The Trustees express their sincere gratitude for their dedication.

OBJECTIVES AND ACTIVITIES

Objectives and aims

In accordance with its Memorandum of Association the objects of the Company shall be to promote any charitable purpose for the benefit of the community, in particular the aged and disabled members of the community, in Rushden in the county of Northamptonshire and Bedfordshire, and in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.

Significant activities and focus

SERVE's mission is to promote independence, health, and wellbeing among older adults and individuals with disabilities. The charity addresses poverty, isolation, and health inequalities while enhancing quality of life.

SERVE

Report of the Trustees for the year ended 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Public benefit

SERVE provides a comprehensive range of services to enable vulnerable individuals to live independently at home, improving their health and reducing social isolation. All activities align with the charity's objectives and provide measurable public benefit. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, and when considering what constitutes public benefit.

Grantmaking

The policy of the Trustees is not to make grants to individuals or other charities.

SERVE

Report of the Trustees for the year ended 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Integrated Care Systems (ICS) Collaboration:

SERVE actively participates in the Integrated Care Northamptonshire (ICN) framework, which aligns local councils, NHS, and voluntary sector services. The Support North Northants (SNN) project exemplifies SERVE's role in building community resilience and providing preventative, integrated services.

Key Services

Homecare Services:

During the financial year, SERVE delivered 29,085 hours of care and 40,919 care calls. This service is critical in enabling elderly and vulnerable individuals to maintain independence in their own homes for longer and supports the prevention of hospitalisation. All services are delivered by trained, DBS-checked care workers who are supported by experienced management on an ongoing basis through supervision and appraisal, ensuring that the care provided is of the highest standard. During the current financial year, SERVE has seen its homecare income rise from £674,158 to £790,328, with plans in place to further develop this key service.

Befriending Services:

As part of SERVE's mission to improve the health and wellbeing of older adults in the local area, the charity seeks to tackle social isolation through the provision of its befriending service. This project seeks to connect individuals over 65 with volunteers who visit them in their own homes. SERVE also provides a group befriending option for those in supported accommodation; this includes offering transport to a community venue to build on a befriending support group. This service is key for reducing loneliness and isolation, not only improving outcomes for the local community and the individuals we support, but also reducing the need for more intensive, costly interventions to tackle the negative health implications of loneliness in society.

Life Stories Project:

This initiative is promoting the creation of digital 'memory books', collating thoughts, memories, images and videos together in one place. The contents of the book are confidential and kept securely, accessible to the individual and 4 other trusted people as chosen by the individual. The aim of this project is to strengthen the wellbeing of individuals experiencing dementia, fostering a sense of identity. Through using the memory books to record preferences and important memories, memory books can also be used to strengthen person-centred care for individuals with dementia.

Wellbeing Services:

Running 5 days a week and occasionally at weekends, SERVE's wellbeing service offers day trips to individuals in the local community. The aim of the wellbeing service is to improve access to local resources and landmarks, and create community for individuals who are not already being supported by statutory services. In addition to maintaining independence through trips to shopping centres, the service also promotes quality of life, enabling individuals to visit locations that would not otherwise be accessible to them.

SERVE's wellbeing service includes a day centre for older adults. Operating two days a week, the centre provides a friendly atmosphere, offering people the chance to socialise and participate independently in activities with support from our trained staff and volunteers. Transport to and from the centre is provided, along with a hot meal.

Given the rural profile of Northamptonshire and Bedfordshire, the wellbeing service is providing a vital contribution to the preservation of community links and reduction of isolation. The public benefit of this service therefore extends far beyond the individuals we support into the wider community.

Community Transport:

SERVE

Report of the Trustees for the year ended 31 MARCH 2024

In partnership with Volunteer Action, SERVE facilitated 42,435 medical and shopping journeys between April 2023 and March 2024, ensuring accessibility for older adults. The service includes wheelchair-accessible vehicles, plus a team of volunteers who assist in their own vehicles. Community Transport remains a critical service provided by the charity, ensuring that the individuals SERVE supports are able to access medical care and reducing strain on other services. The health inequalities faced by rural communities are well documented, and through delivery of the Community Transport service, SERVE aims to play a central role in improving access to healthcare within the local communities of Northamptonshire and Bedfordshire.

Carers' Needs & Aspirations Program:

Delivered in partnership with Northamptonshire Carers as part of the Carers Countywide Partnership, the Carers' Needs & Aspirations Program brings together voluntary organisations, lead commissioners and statutory bodies to address the needs of informal carers in Northamptonshire. The Needs & Aspirations Programme is one part of the strategy providing short respite breaks to informal Carers. Each year, 1,000 places are allocated and Carers from all over the county can access activities such as days out, afternoon teas, holistic therapies and health walks. By accessing these respite activities, carers are able to have a break from caring responsibilities, reducing stress and the likelihood of burnout. The service also provides an opportunity for informal carers to recharge, allowing them to continue caring for their loved ones.

Voluntary Sector Infrastructure Support:

SERVE continues to provide capacity-building support for local voluntary groups. This includes training, networking, and funding guidance. This service enables the diverse view of the local voluntary and community sector to be represented, and promotes effective partnership working in the local community.

In alignment with the infrastructure service, SERVE offers a DBS service to support voluntary organisations to recruit staff and volunteers. processes approximately 2,000 DBS checks annually, reinvesting proceeds into the charity's other activities.

Servescape (Gardening Services):

Supported by the National Lottery Community Fund between March 2022 and February 2024. Servescape assisted older adults across Northamptonshire with garden maintenance. Volunteers would assist individual and their carers to look after their gardens whilst enjoying companionship and a friendly visit. This service aimed to reduce worry and anxiety around garden maintenance, and ensure that individuals had outdoor space to enjoy in order to improve wellbeing. As funding for the service ended in February 2024, the project has been ended since the year end and before the date of balance sheet signing.

FINANCIAL REVIEW

Financial position

The overall financial outcome for the year April 2023 - March 2024 was a net deficit of £17,960, a significant improvement from the £115,691 deficit in the year April 2022 - March 2023.

Overall, SERVE remains financially sound, with strong income growth and a controlled deficit compared to the previous year. The income and expenditure for the financial year is within tolerable variance from the previous year with strong indications that the steps to reduce costs and ensure improved accountability moving forward will have a positive impact. The charity's balance sheet reflects a solid foundation with sufficient assets to meet liabilities. However, continued vigilance is required to manage costs and maintain sufficient reserves to support unrestricted activities. The Trustees are confident that the charity is well-positioned to meet its commitments and continue delivering essential services to its beneficiaries in the coming years.

SERVE

Report of the Trustees for the year ended 31 MARCH 2024

FINANCIAL REVIEW

Principal funding sources

The total income for the year amounted to £1,559,078, an increase from the previous year of £1,202,924. This income was drawn from a combination of unrestricted and restricted funds. In terms of expenditure, SERVE's total outgoings of £1,577,038 increased from £1,318,615 in the previous year.

Core costs are apportioned across activities based on the activity's percentage of total income.

Donations and Legacies:

This funding stream brought in £391,296. A significant portion of this was restricted funds, meaning it was earmarked for specific activities. Donations and legacies rose considerably compared to the previous year, in part due to funding from the Big Lottery to facilitate the provision of Servescape, and a successful application to deliver further transport services in partnership with Ability.

Service Level Contracts

Income from service contracts was £268,896 (2023: £199,670). Expenditure here rose to £531,257 from £390,671, an increase of 35.99% the previous year.

Care Charges

Care charges totalled £790,328 (2023: £674,158) and formed the bulk of the charity's revenue. The increase in care charges reflects the growing demand for services provided by SERVE. A total of £908,808 was spent to deliver the care service, a 12.5% increase from £807,689 in the prior year.

Other Activities

Income from other activities in the year April 2023 - March 2024 was £105,323, slightly lower than the £113,963 generated in the year April 2022 - March 2023.

Investment Income

Although not a major contributor, investment income increased from £1,001 in 2023 to £3,235 in 2024, indicating improved returns on the charity's investments.

Investment policy and objectives

All funds that are not required for immediate use are held on interest bearing deposit and reviewed on a monthly basis.

Reserves policy

SERVE maintains reserves equivalent to three months' operational costs to ensure financial stability. At the balance sheet date, the charity had reserves of £732,777. This balance includes £394,444 of free reserves. Based on 2024 expenditure, this level of free reserves is sufficient to cover three months' operational costs (£391,510).

The Trustees have considered the need to maintain and monitor the level of unrestricted reserves and have built this requirement into the current risk register against potential exposure from any significant loss of income. The risk register is monitored through regular finance sub - committee meetings.

SERVE

Report of the Trustees for the year ended 31 MARCH 2024

FUTURE PLANS

As SERVE moves into the next fiscal year, the organisation is committed to building upon its legacy of empowering vulnerable individuals while addressing emerging challenges. The following strategic vision outlines SERVE's aspirations for service growth, operational improvements, and community impact.

Strategic Objectives

1. Enhance Service Accessibility and reach: Increase the availability of services to meet the growing demand across Northamptonshire.
2. Sustain Financial Stability: Diversify income streams and ensure financial resilience through strategic partnerships and new funding opportunities.
3. Strengthen Community Integration: Deepen collaboration with statutory, voluntary, and community sector partners to create cohesive, preventative care models.
4. Promote Volunteer Engagement: Expand volunteer recruitment, retention, and training to ensure high-quality service delivery.
5. Innovate Through Technology: Leverage digital tools to improve service delivery and user engagement.

Growth Aspirations by Service

Homecare Services

Expansion Goal: Increase service capacity by 15% to meet the rising demand for domiciliary care.

Key Initiatives:

- Recruit and train additional care workers, emphasising professional development and retention.
- Implement digital care management tools for more efficient scheduling and real-time monitoring.
- Strengthen relationships with local authorities and health partners to secure new contracts.

Befriending Services

Expansion Goal: Reach 800 individuals, with a focus on underserved rural areas.

Key Initiatives:

- Scale up digital befriending services, providing tablets and training for service users.
- Increase group befriending sessions and initiate peer-led support groups.
- Secure additional funding to recruit and train 50 new volunteer befrienders.

Life Stories Project

Expansion Goal: Support 500 individuals in creating digital memory books, with an emphasis on those with dementia.

Key Initiatives:

- Launch Life Stories workshops in community hubs and care homes.
- Partner with local schools and youth groups to foster intergenerational engagement.
- Develop a self-funding model by offering tailored Life Stories packages to families.

Wellbeing Services

Expansion Goal: Double the capacity of day centre activities and supported outings.

Key Initiatives:

- Extend day centre operations to five days per week, offering specialised activities such as memory clinics and exercise classes.
- Introduce themed outings tailored to service users' preferences, such as cultural trips and wellness retreats.
- Explore partnerships to secure additional minibuses for transport services.

Community Transport

Expansion Goal: Increase journey capacity by 10%, focusing on expanding medical and social transport in remote areas.

Key Initiatives:

- Recruit 20 new volunteer drivers to meet growing demand.
- Explore funding opportunities to procure additional wheelchair-accessible vehicles.

SERVE

RePort of the Trustees for the Year ended 31 MARCH 2024

- Partner with health services to integrate transport into care pathways.

Carers' Needs & Aspirations Program

Expansion Goal: Provide 1,200 respite places for informal carers.

Key Initiatives:

- Expand the range of activities, including wellness retreats, skill-building workshops, and peer support groups.
- Strengthen collaborations with healthcare providers to better identify and support carers.
- Develop an evaluation framework to measure the long-term impact of respite services.

Operational Priorities

Volunteer Development:

- Introduce leadership training for experienced volunteers.
- Increase peer mentoring opportunities to support new recruits.

Technology Integration:

- Upgrade digital platforms for volunteer management and service delivery.
- Pilot an online portal for service users to book services and provide feedback.

Sustainability Initiatives:

- Transition vehicles to environmentally friendly options where feasible.
- Explore funding to reduce the environmental impact of service operations.

Public Engagement:

- Enhance SERVE's visibility through targeted social media campaigns and local outreach events.
- Strengthen advocacy efforts to highlight issues such as isolation, disability, and carer support.

Aspirations for Financial Growth

Self-Generated Income:

- Increase homecare service revenue by 20% through strategic marketing and service diversification.
- Expand DBS checking services to attract more corporate clients.

Grant Funding:

- Pursue multi-year grants to support core services, particularly befriending and transport.
- The grant support of The Motability Foundation to support transport service development is acknowledged.
- Collaborate with partners to secure consortium funding for integrated care initiatives.
- Partner with local businesses to fund specific projects, such as minibuses or day centre enhancements.
- Develop tailored corporate social responsibility (CSR) packages to encourage support.

SERVE's strategic vision for the upcoming year reflects its unwavering commitment to improving the lives of vulnerable individuals. By expanding services, fostering partnerships, and embracing innovation, SERVE will continue to meet the evolving needs of its community while maintaining financial stability and operational excellence.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

SERVE

Report of the Trustees **for the year ended 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The articles of association of the company govern the appointment of Trustees and members of the Management Committee and in this regard provide the company to:

- Elect the Management Committee at the General Meeting of the Company
Subject to the articles of association, an individual may stand for election provided that he/she is a member of
- the organisation
- Have a minimum of six persons as a Management Committee
Permit the Management Committee to elect one of their number as Chairperson and to co-opt no more than
- two persons to the Management Committee.

Induction and training of new Trustees

New Trustees are elected at the AGM and participate in an induction program, including observation of service delivery and regular engagement with staff and beneficiaries.

Risk management

The trustees regularly review a formal risk register and implement strategies to mitigate identified risks. Internal controls are in place to safeguard assets, monitor performance, and ensure compliance with regulatory requirements.

Corporate Governance

Trustees oversee SERVE's activities through a robust governance framework, including financial oversight, performance monitoring, and adherence to health and safety standards.

Acknowledgements

The Trustees extend their heartfelt thanks to SERVE's volunteers, staff, and partners for their continued support and dedication in delivering essential services to the community.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Serve for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

SERVE

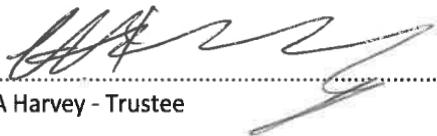
Report of the Trustees
for the year ended 31 MARCH 2024

AUDITORS

The auditors, Elsby & Co (Sywell) Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31/01/2025 and signed on its behalf by:


.....
A A Harvey - Trustee

**Report of the Independent Auditors to the Members of
Serve**

Opinion

We have audited the financial statements of Serve (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Serve**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
Serve**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Serve

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Carl Elsby ACA (Senior Statutory Auditor)
for and on behalf of Elsby & Co (Sywell) Ltd
Statutory Auditors
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

31 January 2025

SERVE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	59,291	332,005	391,296	214,132
Charitable activities					
Service Level Contracts	6	-	268,896	268,896	199,670
Care Charges		790,328	-	790,328	674,158
Other trading activities	4	105,323	-	105,323	113,963
Investment income	5	3,235	-	3,235	1,001
Total		<u>958,177</u>	<u>600,901</u>	<u>1,559,078</u>	<u>1,202,924</u>
EXPENDITURE ON					
Raising funds	7	120	11,255	11,375	23,183
Charitable activities					
Service Level Contracts	8	3,154	528,103	531,257	390,671
Care Charges		908,808	-	908,808	807,689
Other		125,598	-	125,598	97,072
Total		<u>1,037,680</u>	<u>539,358</u>	<u>1,577,038</u>	<u>1,318,615</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(79,503) 63,163	61,543 (63,163)	(17,960) -	(115,691) -
Net movement in funds		<u>(16,340)</u>	<u>(1,620)</u>	<u>(17,960)</u>	<u>(115,691)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		744,257	6,480	750,737	866,428
TOTAL FUNDS CARRIED FORWARD		<u>727,917</u>	<u>4,860</u>	<u>732,777</u>	<u>750,737</u>

The notes form part of these financial statements

SERVE (REGISTERED NUMBER: 02951827)

**Balance Sheet
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	313,602	24,731	338,333	345,973
CURRENT ASSETS					
Debtors	15	178,536	-	178,536	153,019
Cash at bank and in hand		347,744	102,544	450,288	372,871
		<u>526,280</u>	<u>102,544</u>	<u>628,824</u>	<u>525,890</u>
CREDITORS					
Amounts falling due within one year	16	(111,965)	(122,415)	(234,380)	(121,126)
NET CURRENT ASSETS		<u>414,315</u>	<u>(19,871)</u>	<u>394,444</u>	<u>404,764</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>727,917</u>	<u>4,860</u>	<u>732,777</u>	<u>750,737</u>
NET ASSETS		<u>727,917</u>	<u>4,860</u>	<u>732,777</u>	<u>750,737</u>
FUNDS	18				
Unrestricted funds				727,917	744,257
Restricted funds				4,860	6,480
TOTAL FUNDS				<u>732,777</u>	<u>750,737</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31/01/2025 and were signed on its behalf by:

.....
Trustee



SERVE

Cash Flow Statement
for the year ended 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	97,283	(94,903)
Net cash provided by/(used in) operating activities		<u>97,283</u>	<u>(94,903)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(31,097)	(14,046)
Sale of tangible fixed assets		7,996	-
Interest received		3,235	1,001
Net cash used in investing activities		<u>(19,866)</u>	<u>(13,045)</u>
Change in cash and cash equivalents in the reporting period			
		77,417	(107,948)
Cash and cash equivalents at the beginning of the reporting period			
		<u>372,871</u>	<u>480,819</u>
Cash and cash equivalents at the end of the reporting period			
		<u>450,288</u>	<u>372,871</u>

The notes form part of these financial statements

SERVE

Notes to the Cash Flow Statement
for the year ended 31 MARCH 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(17,960)	(115,691)
Adjustments for:		
Depreciation charges	37,638	32,502
Profit on disposal of fixed assets	(6,897)	-
Interest received	(3,235)	(1,001)
Increase in debtors	(25,517)	(24,164)
Increase in creditors	113,254	13,451
	<hr/>	<hr/>
Net cash provided by/(used in) operations	97,283	(94,903)
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	372,871	77,417	450,288
	<hr/>	<hr/>	<hr/>
	372,871	77,417	450,288
	<hr/>	<hr/>	<hr/>
Total	372,871	77,417	450,288
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

SERVE

Notes to the Financial Statements for the year ended 31 MARCH 2024

1. ACCOUNTING POLICIES

General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 8 West Street, Rushden, Northamptonshire, England, NN10 0RT.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentational currency of Serve is considered to be pounds sterling and the financial statements are rounded to the nearest pound.

Income

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

Income received for a specific restricted purpose is credited to a separate restricted fund which is shown in a note to the financial statements. Total incoming resources credited to restricted funds are disclosed on the statement of financial activities which also shows incoming resources in respect of unrestricted funds. Donations and grants received are credited on the statement of financial activities in the year to which they relate.

Donations and Gifts:

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor imposed restrictions to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made, property transferred and the amount involved can be quantified. They are included in the statement of financial activities.

Gifts in-kind are accounted for as the trustees' estimate of fair value to the charity or sale value as follows:

- Assets received for distribution by the charity are recognised only when distributed.
- Assets received for resale are recognised, where practicable, when receivable or otherwise sold.
- Gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Donated services and income is included at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. An equivalent amount is charged as expenditure. No income is recognised when there is no financial cost borne by a third party. Voluntary help is not included as income.

Donations under Gift Aid together with the associated income tax recoveries are credited as income when the donation are received and tax claimed.

Grants Receivable:

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been compiled with, unless donor imposed conditions limit the charity's ability to spend money to a specific timeframe, in which instances the income is deferred in line with the guidelines of the Charity SORP.

SERVE

Notes to the Financial Statements - continued for the year ended 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Income

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund, unless it is determined that the acquisition of the assets discharges the restricted fund.

Investment Income:

Investment income, including associated income tax recoveries, is recognised when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure

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.

Expenditure is allocated on an actual use basis on the statement of financial activities between restricted and unrestricted funds, and is further analysed between:

- Cost of raising funds comprise all fundraising costs
- Expenditure on charitable activities includes the costs incurred directly to the fulfilment of the Charity's objectives
- Governance costs (relating to compliance with constitutional and statutory requirements).

Support Costs and Governance Costs:

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and accountancy fees.

Tangible fixed assets

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

Freehold property	- 2% on cost
Improvements to property	- at variable rates on reducing balance
Fixtures and fittings	- at variable rates on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SERVE

Notes to the Financial Statements - continued for the year ended 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds are donations to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The Trustees recognise that continued operation of the Charity is dependent upon the continuing renewal of service contracts. The Trustees are working continually with their partners and expect the funding to continue for the next 12 months.

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2024

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	25,375	17,788
Legacies	4,380	5,362
Donated services and facilities	173,977	85,857
Other grants	187,564	105,125
	<u>391,296</u>	<u>214,132</u>

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
DBS	25,476	38,174
Transport registration	25,083	27,430
Other charges	54,764	48,359
	<u>105,323</u>	<u>113,963</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>3,235</u>	<u>1,001</u>

6. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Council	Service Level Contracts	98,743	63,073
Northamptonshire NHS	Service Level Contracts	170,153	136,597
Contributions and charges	Care Charges	790,328	674,158
		<u>1,059,224</u>	<u>873,828</u>

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2024

7. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising and expenses	11,375	23,183
	<u>11,375</u>	<u>23,183</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 9)	Totals
	£	£	£
Other resources expended	-	125,598	125,598
Service Level Contracts	23,464	507,793	531,257
Care Charges	514,438	394,370	908,808
	<u>537,902</u>	<u>1,027,761</u>	<u>1,565,663</u>

9. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Other resources expended	65,702	2,091	36,805	21,000	125,598
Service Level Contracts	391,985	1,195	114,613	-	507,793
Care Charges	307,368	3,512	83,490	-	394,370
	<u>765,055</u>	<u>6,798</u>	<u>234,908</u>	<u>21,000</u>	<u>1,027,761</u>

Support and overhead costs are allocated between charitable activities and other costs. Governance costs are those support costs which relate to the strategic and day to day management of the charity. The basis for splitting out the costs is on a percentage of income.

Support costs, included in the above, are as follows:

Management

	Other resources expended	Service Level Contracts	Care Charges	2024 Total activities	2023 Total activities
	£	£	£	£	£
Wages	64,997	387,760	305,190	757,947	569,589
Advertising	705	4,225	2,178	7,108	5,431
	<u>65,702</u>	<u>391,985</u>	<u>307,368</u>	<u>765,055</u>	<u>575,020</u>

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2024

9. SUPPORT COSTS - continued
Finance

			2024	2023
	Other resources expended £	Service Level Contracts £	Care Charges £	Total activities £
Bank charges	2,091	1,195	3,512	6,798
	<u>2,091</u>	<u>1,195</u>	<u>3,512</u>	<u>6,798</u>

Other

			2024	2023
	Other resources expended £	Service Level Contracts £	Care Charges £	Total activities £
Hire of premises	413	9,212	5,066	14,691
Rates and water	190	592	320	1,035
Insurance	2,496	1,497	4,192	8,185
Light and heat	2,628	4,538	4,416	11,582
Telephone	3,761	5,771	7,707	17,239
Postage and stationery	5,435	10,574	9,376	25,385
General office costs	21,901	56,838	52,117	130,856
Travel and motor expenses	-	25,592	323	25,915
Bad debts	(19)	(1)	(27)	(47)
	<u>36,805</u>	<u>114,613</u>	<u>83,490</u>	<u>234,908</u>
	<u>36,805</u>	<u>114,613</u>	<u>83,490</u>	<u>234,908</u>

Governance costs

		2024	2023
	Other resources expended £	Other resources expended £	Total activities £
Auditors' remuneration		<u>21,000</u>	<u>9,300</u>

10. NET INCOME/(EXPENDITURE)

Net income/ (expenditure) is stated after charging/(crediting):

	2024	2023
Auditors' remuneration	21,000	9,300
Depreciation - owned assets	37,638	32,502
Gain on sale of tangible fixed assets	-6,897	
	<u>51,741</u>	<u>71,802</u>

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2024

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Key management salaries and expenses paid during the year were £231,623 (2023: £203,602)

12. STAFF COSTS AND OTHER EMPLOYEE BENEFITS

	2024	2023
Wages and salaries	1,137,954	937,302
Pension costs	17,851	13,076
Other employment costs	58,969	42,497
	1,214,774	992,875

Included within other employment costs are mileage expenses of £36,185 (2023: £31,212)

The average number of employees during the year was 73 (2023: 67). These were employed according to the following:

	2024 Number	2024 FTE	2023 Number	2023 FTE
Raising funds	1	1	1	1
Charitable activities	67	27	61	26
Governance	5	5	5	5
	73	33	67	32

No employee earned £60,000 or more during the current or preceding year.

Included within wages and salaries is £40,834 paid in respect of defined contribution pension scheme payments (2023: £31,878) There was £NIL outstanding at 31 March 2024 (2023: £3,008)

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,281	163,851	214,132
Charitable activities			
Service Level Contracts	-	199,670	199,670
Care Charges	674,158	-	674,158
Other trading activities	113,963	-	113,963
Investment income	1,001	-	1,001
Total	<u>839,403</u>	<u>363,521</u>	<u>1,202,924</u>
EXPENDITURE ON			
Raising funds	13,062	10,121	23,183
Charitable activities			
Service Level Contracts	48,459	342,212	390,671
Care Charges	807,689	-	807,689
Other	97,072	-	97,072
Total	<u>966,282</u>	<u>352,333</u>	<u>1,318,615</u>
NET INCOME/(EXPENDITURE)	(126,879)	11,188	(115,691)
Transfers between funds	4,708	(4,708)	-
Net movement in funds	(122,171)	6,480	(115,691)
RECONCILIATION OF FUNDS			
Total funds brought forward	866,428	-	866,428
TOTAL FUNDS CARRIED FORWARD	<u><u>744,257</u></u>	<u><u>6,480</u></u>	<u><u>750,737</u></u>

The above figures relate to the previous financial year April 2022 - March 2023.

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2024

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2023	293,654	70,878	50,926	149,140	564,598
Additions	-	-	4,602	26,495	31,097
Disposals	-	-	(3,566)	(19,500)	(23,066)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	293,654	70,878	51,962	156,135	572,629
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 April 2023	5,873	40,236	47,901	124,615	218,625
Charge for year	5,873	11,211	5,085	15,469	37,638
Eliminated on disposal	-	-	(2,467)	(19,500)	(21,967)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	11,746	51,447	50,519	120,584	234,296
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 March 2024	<u>281,908</u>	<u>19,431</u>	<u>1,443</u>	<u>35,551</u>	<u>338,333</u>
At 31 March 2023	<u>287,781</u>	<u>30,642</u>	<u>3,025</u>	<u>24,525</u>	<u>345,973</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	169,274	131,843
Prepayments	9,262	21,176
	<hr/>	<hr/>
	178,536	153,019
	<hr/>	<hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	13,143	16,961
Social security and other taxes	19,053	14,962
Other creditors	28,798	12,126
Deferred income	124,172	52,057
Accrued expenses	49,214	25,020
	<hr/>	<hr/>
	234,380	121,126
	<hr/>	<hr/>

SERVE

Notes to the Financial Statements - continued
for the Year ended 31 MARCH 2024

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Deferred income

	2024	2023
	£	£
Deferred income at 1 April 2023	52,057	55,272
Resources deferred during the year	124,172	52,057
Amounts released from prior year	(52,057)	(55,272)
Deferred income at 31 March 2024	124,172	52,057

Deferred income relates to income received in the year specifically relating to performance conditions to be met in the future periods

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	6,000	-
Between one and five years	2,500	-
	8,500	-

Operating lease payments recognised as an expense during the period was £3,500 (2023: £2,458).

18. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	744,257	(79,503)	63,163	727,917
Restricted funds				
Restricted	6,480	61,543	(63,163)	4,860
TOTAL FUNDS	750,737	(17,960)	-	732,777

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	958,177	(1,037,680)	(79,503)
Restricted funds			
Restricted	600,901	(539,358)	61,543
TOTAL FUNDS	<u>1,559,078</u>	<u>(1,577,038)</u>	<u>(17,960)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	866,428	(126,879)	4,708	744,257
Restricted funds				
Restricted	-	11,188	(4,708)	6,480
TOTAL FUNDS	<u>866,428</u>	<u>(115,691)</u>	<u>-</u>	<u>750,737</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	839,403	(966,282)	(126,879)
Restricted funds			
Restricted	363,521	(352,333)	11,188
TOTAL FUNDS	<u>1,202,924</u>	<u>(1,318,615)</u>	<u>(115,691)</u>

At the end of the accounting period, the balance within the restricted fund is eligible to be transferred to the unrestricted fund in accordance with the funding agreement.

Restricted funds that have been spent on the following areas during the year:

- Befriending
- Servescape

SERVE

Notes to the Financial Statements - continued
for the Year ended 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

- Carer days out
- Transport and infrastructure

Further details are included in the trustees report about the different areas.

19. RELATED PARTY DISCLOSURES

During the year, an individual related to a trustee received employment related remuneration totalling £13,237 (2023: £12,471). At the year end there was a balance of £0 (2023: £0) due to the related party.

20. FUNDS HELD AS AGENT

The charity received the following funds as agent:

North Northamptonshire Council Community Transport: £7,194 (2023: £9,778)

Northamptonshire Carers Befriending Health ICAN grant: £96,937 (2023: £72,334)

Motability: £149,989 (2023: £0)

As at the Balance Sheet date £55,200 (2023: £0) was held by SERVE as agent and not distributed.

SERVE

Detailed Statement of Financial Activities
for the year ended 31 MARCH 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,375	17,788
Legacies	4,380	5,362
Donated services and facilities	173,977	85,857
Other grants	187,564	105,125
	<hr/>	<hr/>
	391,296	214,132
Other trading activities		
DBS	25,476	38,174
Transport registration	25,083	27,430
Other charges	54,764	48,359
	<hr/>	<hr/>
	105,323	113,963
Investment income		
Deposit account interest	3,235	1,001
Charitable activities		
Council	98,743	63,073
Northamptonshire NHS	170,153	136,597
Contributions and charges	790,328	674,158
	<hr/>	<hr/>
	1,059,224	873,828
Total incoming resources	<hr/>	<hr/>
	1,559,078	1,202,924
EXPENDITURE		
Raising donations and legacies		
Fundraising and expenses	11,375	23,183
Charitable activities		
Care staff costs	497,867	452,647
Care costs	9,294	16,695
Depreciation of tangible fixed assets	37,638	26,630
Loss on sale of tangible fixed assets	(6,897)	-
	<hr/>	<hr/>
	537,902	495,972
Support costs		
Management		
Wages	757,947	569,589
Advertising	7,108	5,431
	<hr/>	<hr/>
	765,055	575,020

This page does not form part of the statutory financial statements

SERVE

Detailed Statement of Financial Activities
for the year ended 31 MARCH 2024

	2024	2023
	£	£
Management		
Finance		
Bank charges	6,798	5,263
Other		
Hire of premises	14,691	10,471
Rates and water	1,102	1,035
Insurance	8,185	6,704
Light and heat	11,582	10,940
Telephone	17,239	17,358
Postage and stationery	25,385	17,410
General office costs	130,856	97,389
Travel and motor expenses	25,915	24,600
Bad debts	(47)	23,970
	<hr/> 234,908	<hr/> 209,877
Governance costs		
Auditors' remuneration	21,000	9,300
	<hr/> 1,577,038	<hr/> 1,318,615
Total resources expended		
	<hr/> <hr/> (17,960)	<hr/> <hr/> (115,691)
Net expenditure		

This page does not form part of the statutory financial statements

SERVE

England & Wales - Charity number 1043321

Accounts

REGISTERED COMPANY NUMBER: 02951827 (England and Wales)
REGISTERED CHARITY NUMBER: 1043321

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2023
for
SERVE

SERVE

Contents of the Financial Statements
for the year ended 31 MARCH 2023

	Page
Reference and Administrative Details	3
Report of the Trustees	4 to 16
Report of the Independent Auditors	17 to 20
Statement of Financial Activities	21
Balance Sheet	22
Cash Flow Statement	23
Notes to the Cash Flow Statement	24
Notes to the Financial Statements	25 to 36
Detailed Statement of Financial Activities	37 to 38

SERVE

Reference and Administrative Details
for the year ended 31 MARCH 2023

TRUSTEES

A Armson MBE Chair Person
Z E Cunliffe Deputy Chair Person
M Coles Treasurer
T Higgs Secretary (resigned 8.9.22)
J Baker Director
T James Director
M P Core Director
M C Gresswell Director (resigned 2.6.22)
K Jakovleva Director
S H Partridge Director (appointed 1.12.22)

REGISTERED OFFICE

8 West Street
Rushden
Northamptonshire
NN10 0RT

REGISTERED COMPANY NUMBER 02951827 (England and Wales)

REGISTERED CHARITY NUMBER 1043321

AUDITORS

Elsby & Co (Sywell) Ltd
Statutory Auditors
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

SOLICITORS

Hannah Solicitors
11 Church Street
Rushden
Northants
NN10 9YU

SERVE

Report of the Trustees **for the year ended 31 MARCH 2023**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and Administrative Details

Charity Name:	SERVE
Charity registration number:	1043321
Company registration number:	2951827
Registered Office and Operational address:	8 West Street Rushden Northants NN10 0RT

Directors & Members (Management Committee)

Alan Armson MBE	Chairperson
Zara Cunliffe	Deputy Chairperson
Martin Coles	Treasurer
Trevor Higgs	Secretary – resigned September 2022
Jimmy James	Director
Jake Baker	Director
Maureen Core	Director
Karina Jakovleva	Director
Simon Partridge	Director

In accordance with the company's Articles of Association, Mr Martin Coles and Mrs Zara Cunliffe retire by rotation and all offer themselves for re-election. Simon Partridge, having been appointed in December 2022 by the directors, is also required to retire and he offers himself for re-election.

All Trustee/directors of SERVE are required to disclose any matter that may be considered as being a conflict of interest and may not vote on any matter that may be of conflict. They do not receive any payment for the services they provide to the company but may receive reasonable out of pocket expenses incurred in the discharge of their official duties.

Chief Executive Officer (CEO)

The CEO is responsible for the day-to-day management of SERVE's affairs and for implementing policies agreed by the Management Committee. The CEO is assisted by senior managers.

Senior Managers (as at 31 March 2023)

CEO	Jess Slater
Registered Care Manager	Sam Horne
Operations Manager	Matthew Pemberton
Fundraising Manager (appointed 9/5/23)	Nick Tite
Finance Manager	Nat Clarke

Project Managers

Befriending Manager & Servescape Supervisor	Jonathan Cook
Transport Team Leader	Gill Willis
Servescape Coordinator	Jenni Anker/Gemma Hager
Wellbeing Manager	Gemma Hager
Project Officer & Volunteer Coordinator	Ruth Moore

SERVE

Report of the Trustees for the year ended 31 MARCH 2023

Head Office Staff

Finance Assistant	Michelle Williams
DBS Administrator	Michelle Bathurst
Befriending Coordinator (Kettering/Corby)	Sonia Stewart
Befriending Coordinator (Wellingborough/East Northants)	Cheryl Smith
Befriending Life Stories Coordinator (appointed 9/5/23)	Carol Soames
Befriending Life Stories Coordinator (appointed 9/5/23)	Martin Wilkes
Homecare Scheduler	Hayley Kingston
Homecare Team Leaders	Martyna Herbut
	Ashley Davidson
	Kerry Redman
Transport Assistant (appointed 15/5/23)	Elaine Hipgrave
Well-being Coordinator	Judith Nelson
Day Centre Coordinator (appointed 31/5/23)	Sarah Beeby
Day Centre Cook	Angie Lees
Servescape Project Worker	Scott Kilsby
Servescape Administrator	Lisa Baxter

Support North Northants Integrated Care Pilot

Single Point of Access Coordinator (appointed 17/5/23)	Melinda Devlin
Support Worker (appointed 17/5/23)	Hina Paw

Volunteers

SERVE has a long tradition of voluntary service. The organisation was founded in 1981 by a team of volunteers and did not employ a paid manager until two years after its formation. SERVE had an active portfolio of 190 volunteers during the year and the Trustees wish to acknowledge the tremendous service that they provide. The number of hours that volunteers contributed between April 2022 and March 2023 is 21,265 with a notional value in excess of £251,990.00 (Based on NMW 2023 plus 13.8% on costs). The numbers reflect solely SERVE volunteers and do not include partners across the County.

Member Organisations

Members are recruited through a skills audit process by the current Directors/Members. As at 31 March 2023 the Directors mentioned above were individual members along with the organisations listed below;

Royal British Legion
The Cobblers Day Centre
Rushden Branch Royal Air Force Association

OBJECTIVES AND ACTIVITIES

Objectives and aims

In accordance with its Memorandum of Association the objects of the Company shall be to promote any charitable purpose for the benefit of the community, in particular the aged and disabled members of the community, in Rushden in the county of Northamptonshire and Bedfordshire, and in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.

The focus of our work and how our services deliver public benefit

SERVE promotes the independence of vulnerable adults' people, and people with disabilities, our aim is to provide a range of services to assist them to live at home independently for as long as they wish to do so. Our services improve their quality of life, improve their health and well-being and prevent poverty and isolation.

Strategic Overview

The Annual Report brings together the many reports to the Management Committee and illustrates the scope and scale of the Charity's activities and the issues it faces as it plans for the following year.

SERVE

Report of the Trustees for the year ended 31 MARCH 2023

Integrated Care Service (ICS) in Northamptonshire

What is an Integrated Care Service?

Integrated care is about giving people the support they need, joined up across local councils, the NHS, and other partners including the voluntary sector.

It removes traditional divisions between hospitals and family doctors, between physical and mental health, and between NHS and council services. In the past, these divisions have meant too many people experienced disjointed care.

An ICS brings together hospital, community and mental health trusts, GP's and other primary care services with local authorities and other care providers to work together and apply their collective strength to addressing their residents' biggest health and care challenges, many exacerbated by COVID -19.

The Government wants ICS's to deliver three key aims: improving health, improving health services, and sustainable use of resources. An overarching theme in the reductions of inequalities in health within the population.

Locally, Northamptonshire health and care partners have been working together for some time as Integrated Care Northamptonshire (ICN) to collectively tackle the challenges and share good practise.

The ICS status allows the ICN to formalise some of the joint working arrangements, enabling to simplify the way we all work together and improve the ability to take decisions together.

Integrated Care Service (ICS) and SERVE

Following the major legislation change that came into effect on the 1 July 2022, SERVE have been working with the local authority, health partners and the voluntary sector to develop a plan to support North Northamptonshire with the integration and embedding of the ICS.

SERVE, along with voluntary sector partners, who include Support Northamptonshire, Groundwork Northamptonshire and Accommodation Concern have formalised their partnership with statutory partners to provide a collaborative service model (Support North Northants – SNN) with the VCSE sector and other agencies to provide early intervention and prevention, guide people to the right service/pathways quickly and build greater levels of community resilience. The service aims to provide sustainable prevention services that can withstand any future shock such as Covid 19.

The service is a major culture shift utilising:

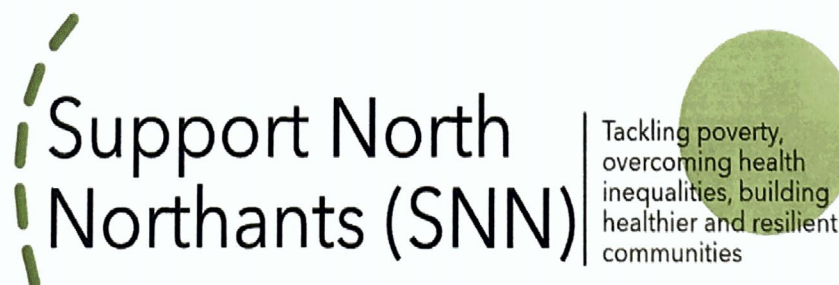
Public Value- the total value we create for the public using our resources, assets, skills, experience and looking beyond ourselves or organisations

Co-production – service users and co-production means sharing power

Working Across Boundaries – seamless, integrated and One Team, maximising the team around our people (case co-ordination)

High level of Collaboration – use the best expertise of partners

System Leadership – collective responsibility to tackle the barriers and lead cultural change



SERVE

**Report of the Trustees
for the year ended 31 MARCH 2023**

The wider Integrated Care System and the Support North Northants (SNN) Project

SERVE and our voluntary sector partners have been integral in setting up the ICS across North Northamptonshire in which SNN has become a delivery service to support the wider system.

The CEO's of each organisation have been formally elected by the voluntary sector to Chair the locality Community Wellbeing Forums (CWF).

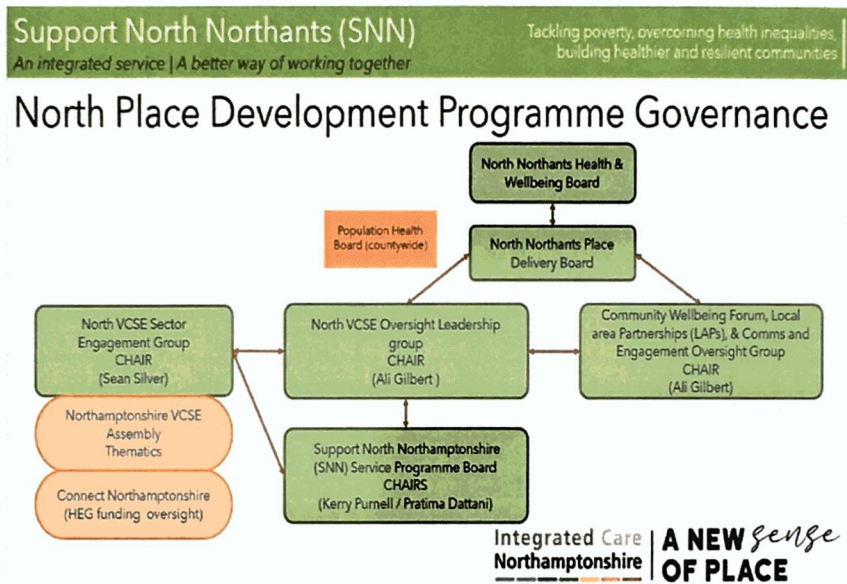
SERVE – East Northamptonshire

Support Northamptonshire – Wellingborough

Groundwork – Corby

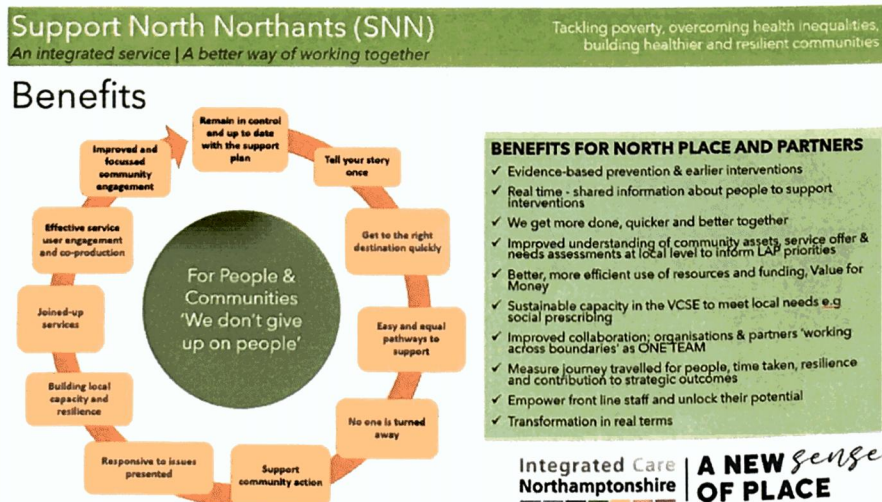
Accommodation Concern – Kettering

In addition, SERVE's CEO also represents the voluntary sector at the North Northants Place Delivery Board, North Northants Health & Wellbeing Board (all CWF Chairs) and was elected onto the Countywide Population Health Board.



The benefits of the new SNN delivery model supporting the ICS development are huge and we look forward to updating this report next year on the results.

Benefits



SERVE

Report of the Trustees **for the year ended 31 MARCH 2023**

Services we provide:

Voluntary Sector Infrastructure (Wellingborough & East Northants)

The infrastructure contract is funded through North Northants Council and is a community support service for organisations in Wellingborough and East Northants.

It provides:

- Volunteer Brokerage for the Voluntary Sector in partnership with 5 other infrastructure partners in the County (Community Action Northants - Volunteering opportunities in Northamptonshire)
- Supports the identification of needs in the local community and facilitates improvements in service provision to meet those needs.
- Assists local voluntary organisations and community groups to function more effectively and deliver quality service.
- Facilitates effective communications, networking and collaboration amongst local voluntary organisations and community groups.
- Enables the diverse views of the local voluntary and community sector to be represented and supports structures which promotes effective cross-sector partnership working.
- Ensures the third sector's role as an integral part of local planning and policy making.
- Ensures the sector has access to volunteers to support their work, and to engage people in the community.

Examples of delivery are.

- E-Bulletin with volunteering opportunities, volunteer recruitment, funding opportunities, networking opportunities and voluntary local events etc. delivered weekly to over 300 contacts and then cascaded via partners to many others.
- Supply of policies
- Voluntary sector training through Local Infrastructure Organisations Northamptonshire (CAN) including safeguarding, lone working, volunteer recruitment, managing a successful AGM, Disability awareness etc.
- X4 Consortium events per annum.
- Database of 2,500 charities operating in Northamptonshire



Hybrid Consortium Event 27 April 2023

Homecare Services

Social isolation and loneliness are critical issues that affect quality of life for older people.

Homecare is valuable to our beneficiaries, it supports prevention of hospitalisation, gives more people the opportunity to live in their homes for longer, and promotes social inclusion. SERVE recognises the importance of supporting care in the home and, along with other vital services, SERVE provides a holistic approach to care. The service provides personal and domestic care and within the financial year SERVE delivered 26,441 hours of care and 36,535 separate care calls.



Homecare is delivered by fully trained care workers who have been DBS checked and supported by experienced management on an ongoing basis through supervision and appraisal. SERVE charge a competitive rate for homecare services and any contribution in surpluses go back into the business to support our voluntary services. The plan to grow self-generated income to £1.2million over a three-year period has been set by the organisation.

SERVE

Report of the Trustees **for the year ended 31 MARCH 2023**



Northamptonshire **Befriending Service**

Befriending Service

The befriending service countywide functions as a key service to support locality-based services, forming a service model that tackles isolation for older people.

The aims of the service are to significantly reduce social isolation, improve the mental wellbeing of people who are an older person 65+, frail, lonely and isolated.

We deliver this through trained volunteer supporters to reduce the need for more intensive, costly interventions.

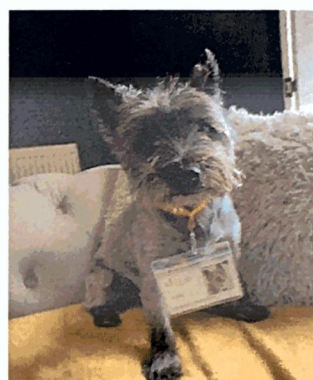
Research shows that older people living on their own risk loneliness, social isolation and need more emotional support, companionship and timely support to sustain their mental and physical wellbeing.

The befriending service has been funded for two years and we are expanding the service to meet more demand.

With the countywide voluntary sector partnership, we provided befriending services to 665 individuals and provided 24,001 volunteer hours between April 2022 to March 2023.

We also encourage well behaved dogs on visits to support those who love to meet animals. Meet Honey who joins our befriender Jessica on her evening befriending visits.

Jessica was recognised as 'Outstanding Befriender 2022'



In June 2023 we will be leading on a further three befriending services, working with our existing and new partners across the County.

Life Stories

Our befriending project was born out of the coronavirus pandemic, and we lead a countywide project, with other older persons charities as partners. The need and demand are greater than we can have ever imagined, and we currently are supporting 1,179 individual lonely people across the county. We are going to adapt the service to include digital befriending.

Life Stories is a way of collecting thoughts, memories, images, and videos together in one place. It is about developing or creating your own life story and sharing it with friends, family, or carers. It includes a 'This is Me' area where you can include information that is important to you, such as your routine, physical health or how you take your tea. Everything within the book is kept securely and shared only with the people you choose, which is up to 5 people including the individual.

We have recently trained 10 people across 5 services (SERVE, Alzheimer's Society, Age UK Northamptonshire, Voluntary Impact Northamptonshire, and Daventry Volunteer Centre) to show how the platform works, how to create an account, how photos and music can be uploaded into the book, creating chapters and creating up to 5 separate books. We would like to raise funds to support the work going forward and bring Life Stories group sessions to support people suffering from dementia. It will become a digital online 'Memory Box'.

Group Befriending

We aim to support people, in supported accommodation, offering transport to people to a community venue within their locality one day per week, to build on a befriending support group. We hope to match groups with similar interests and, once up and running, support different break out groups for those wanting to meet with peers who have very similar interests. We may also be able to support a day trip for the groups.

SERVE

Report of the Trustees for the year ended 31 MARCH 2023

Community Responders

Utilising partner organisations, we aim to have a flexible response service where volunteers will be willing to take on a befriending role to sit with someone whilst waiting on community services to be put in place.

Servescape (Gardening Services)

SERVESCAPE is a community gardening project supported by The National Lottery Community Fund for a period of two years (March 2022 to February 2024).

We provide volunteers to support older people and carers to look after their gardens across North Northamptonshire (East Northants, Wellingborough, Kettering and Corby), as well as offering social support so that service users will enjoy companionship and friendly visits to their home and a reduction in worry and anxiety about their gardens.

SERVESCAPE ensures that a garden is safe to use by providing the following:

Lawn Mowing | Hedge Cutting | Weeding | Digging | Strimming

Gardens will be maintained on at least a monthly basis during spring and summer. Outdoor handy help services will be offered during the winter which will include Key Safes, Fence Repairs, Grab Rails along with other outdoor minor adaptations.

There is a small annual membership fee of £25 and an hourly charge of £10 per hour.

Wellbeing Services

SERVE's Wellbeing Services in the local community are perfectly and uniquely placed to prevent social isolation and loneliness. They sustain independence by recognising and meeting the needs of people who are not in the social care system, ensuring they are part of a supportive community that promotes their quality of life. The established wellbeing department comprises of supported day outings on one of our four Minibuses.

The service runs 5 days per week and occasionally at weekends, and the outings include visits to country pubs, garden centres, shopping centres, the seaside and many more...



The Day & Activity Centre (Higham Ferrers) offers Older People a two-course hot lunch, transport to and from the centre and activities throughout the day.



The centre is currently open 2 days per week and offers wellbeing activities throughout the day including a memory clinic and craft fun days!

The centre provides a friendly atmosphere, offering people the chance to socialise and participate independently in activities with support from our trained staff and volunteers.

SERVE

Report of the Trustees for the year ended 31 MARCH 2023

Community Transport

SERVE and Volunteer Action based in Oundle work in partnership to deliver the contract supporting the whole of East Northamptonshire with their transport needs. The scheme is funded by North Northamptonshire Council up to 31 March 2024.

This community transport scheme mainly provides for medical related journeys. SERVE have also given people access to a regular shopping journey to undertake their weekly shop, including assistance to carry goods from store to home, and it enables older people to access a meal at a supermarket cafeteria. SERVE have a purpose-built wheelchair accessible vehicle which can be used for both medical and social purposes.

The transport scheme has volunteer drivers who undertake medical related journeys using their own cars. Drivers will escort clients to and from their door and wait with them during their appointment period. Beneficiaries are charged a modest fare based on a national standard set mileage rate to cover volunteer driver expenses.

Over the last year the transport consortium has delivered 30,983 journeys utilising approximately 20,515 hours of

Carers - Needs & Aspirations Programme (Countywide)

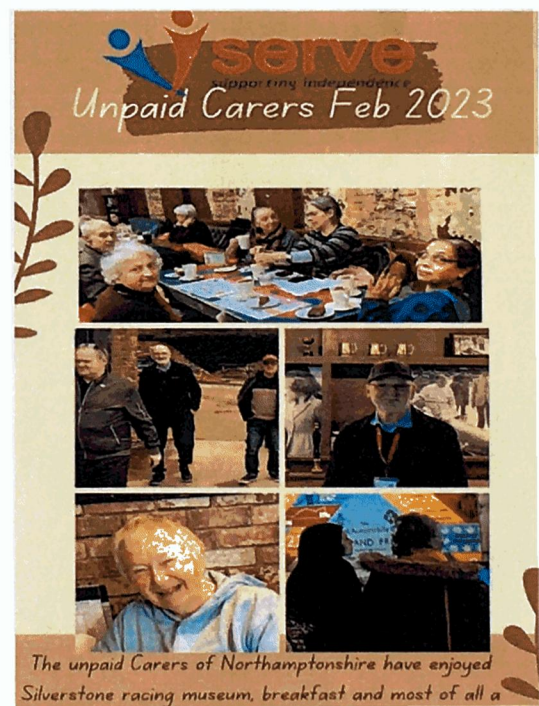
There are over 70,000 Carers in Northamptonshire!



The Carers Needs & Aspirations service is delivered in partnership with Northamptonshire Carers. SERVE are part of the 'Carers Countywide Partnership' which brings together other voluntary organisations such as SERVE, Alzheimer's Society, Carers Voice, AGE UK and lead commissioners and statutory bodies such as the Health and Care Partnership, County Council, Northamptonshire Health Foundation Trust and others to address the needs of informal Carers in Northamptonshire through formal strategic development.

The Needs & Aspirations Programme is one part of the strategy providing short respite breaks to informal Carers. Each year 1,000 places are allocated and Carers from all over the County can access these activities to take a break from their caring role.

Activities range from afternoon tea, health walks, flower arranging, visits to historic landmarks, holistic therapies, chocolate tasting and many, many more!



How we monitor services?

The social impact SERVE's voluntary activities provide to beneficiaries is regularly reviewed by the directors, and the charity measures outcomes by seeking beneficiary feedback through the issuing of surveys and evaluations and using the online measuring tool the 'Outcome Star'.

Disclosure and Barring Service Umbrella Body

SERVE offers a DBS service which support other voluntary organisations in the recruitment of staff and volunteers and aligns with our infrastructure service.

This is a charged for service supporting voluntary sector organisations that require the specialist skills of a qualified administrator to authorise criminal records checks on individuals within UK Data Protection legislation and DBS compliance.

SERVE

Report of the Trustees for the year ended 31 MARCH 2023

The service supports hospitals, GP surgeries, businesses and voluntary sector organisations across the UK. On average around 2,000 **DBS checks** are processed each year. All funds are reinvested in the voluntary services of the organisation.

Voluntary Services & Fundraising

SERVE is very fortunate to have a strong volunteer base and employ a volunteer coordinator who actively recruits new volunteers. SERVE is always looking for new ways to attract people to assist with administrative functions, activity delivery, board Trustees and to raise skill levels within the volunteering activity. SERVE conduct induction training for all volunteers and also offer on the job training to up-skill where necessary.

During the year 190 volunteers engaged in a wide range of service delivery who supported SERVE with activity and fundraising.

Two of our dedicated volunteers raised £423.00 through a swim for SERVE sponsorship event in April 2023.

Photo right: Joanne and Julia are congratulated by SERVE's Chairperson, Alan Armson for all their fundraising efforts.



We are thankful for the time the community committed to support those vulnerable during the restrictions. We continue to support volunteers with training opportunities, peer support and social events.

Volunteer Hours delivered
21,265

Publicity

SERVE has its own web site and participate in regular networking forums and partnership arrangements to keep abreast of current changes and to raise awareness of the issues surrounding older people.

Charitable activities

The Trustees have a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks SERVE faces and implementing ways to mitigate those risks. The Register is monitored by the Management Committee and departmental managers of SERVE.

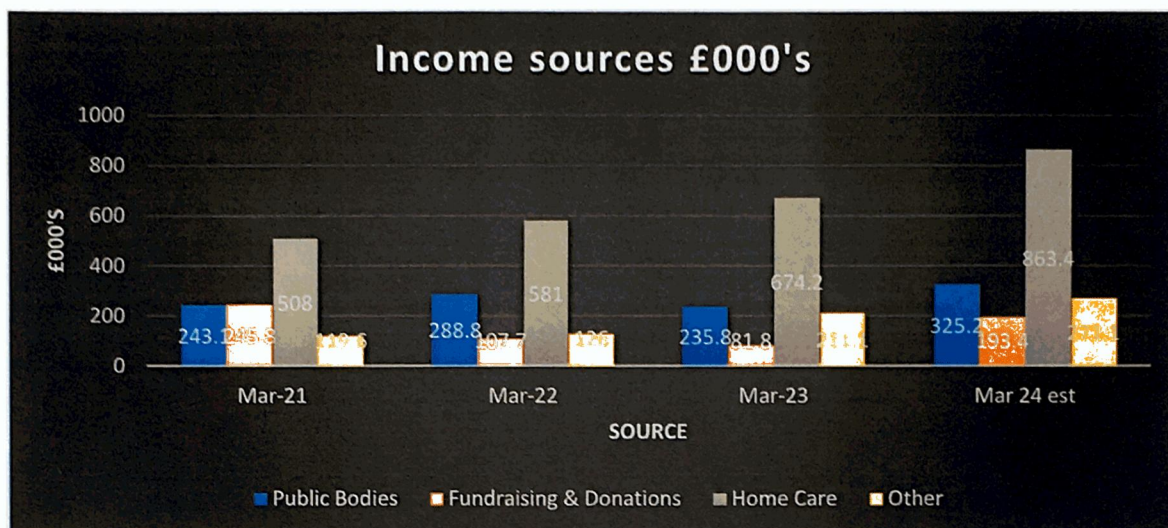
SERVE

Report of the Trustees for the year ended 31 MARCH 2023

FINANCIAL REVIEW

Financial Position

The graph below shows the actual sources of income for 2020/21, 2021/22, 2022/23 and estimates for 2023/24. It indicates an increase in Homecare Services in line with SERVE's strategy for growth in this area to offset future potential loss of funding from Public Bodies. In the immediate future, funding from Public Bodies is set to increase to support SERVE's participation in the Integrated Care System.



The Statement of Financial Resources for the year to 31 March 2023 shows total income of £1,202,924 (2022: £1,102,882) and after all expenses a net deficit of £115,691 (2022: £54,440 profit). The result was £74,144 adverse to a budget deficit of £35,622 primarily because of shortfalls in a number of income streams including Homecare, Fundraising and Statutory funding. However, there was also an exceptional cost of £22,000 relating to a doubtful debt for Homecare charges. This is currently in a legal process for debt collection.

SERVE holds £750,737 in reserves including £372,671 in cash and this represents approximately three months of operational spend. Cash has fallen £107,948 during the year. We will continue to work in partnership to secure fundraising and contracts, whilst continuing to generate our own income through homecare and other trading activities.

Financially:		2023	2022
•	Fundraising & Donations	£214,132	£188,582
•	Service Levels Agreements	£199,669	£249,683
•	Care & Other Trading Charges	£789,122	£664,622

Investment policy and objectives

The Trustees considered that the charitable company has insufficient funds for them to be invested in the longer term. All funds that are not required for immediate use are held on interest bearing deposit and reviewed monthly.

Reserves Policy

The Balance Sheet shows net assets at 31 March 2023 of £750,737 (2022: £866,428). Of this balance £6,480, (2022: £Nil) is restricted funds.

The trustees have considered the need to maintain and monitor the level of unrestricted reserves and have built this requirement into the current risk register against potential exposure from any significant loss of income. The risk register is monitored through regular finance sub - committee meetings.

At any point in time the ratio of reserves to expenditure will vary due to the timing of events and transactions. But having regard to any exceptional items the trustees propose to maintain the charity's cash resources to cover at least three months of future operational expenditure.

Grant Making Policy

The policy of the Trustees is not to make grants to individuals or other charities.

SERVE

Report of the Trustees for the year ended 31 MARCH 2023

Equal Opportunities

SERVE is an equal opportunity employer and service provider and will apply objective criteria to assess merit or need. It aims to ensure that no job applicant, employee, volunteer or service user receives less favourable treatment on the grounds of colour, race, nationality, religion, ethnic or national origin, sex, marital status, sexual orientation, age or disability. Selection criteria, assessment and procedures will be reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits, abilities and need.

All employees and volunteers will be given equal and, where appropriate and possible, special training to enable them to progress both within and outside the organisation. SERVE is committed to a programme of action to make this policy effective and will bring it to the attention of all employees and volunteers.

DBS Disclosure

The Trustees are conscious of the need to protect service users from abuse and other misdemeanours and have a policy that all employees and volunteers who are engaged in direct service provision are subject to rigorous checks and are subjected to DBS disclosures.

Corporate Governance

Internal controls over all forms of commitment and expenditure are regularly reviewed. Processes are in place to ensure that performance is monitored, and the appropriate management information is prepared and reviewed regularly by both the executive management and the Board of Trustees.

The systems of internal control are designed to provide reasonable assurance against material misstatement or loss. They include:

- A Business Plan and annual budget approved by the Trustees
- Regular consideration by the Trustees of financial results, variation from budgets and non-financial indicators
- Delegation of day-to-day management authority and segregation of duties, and;
- Identification and management of risks
- Health & Safety issues and procedures

Risk management

The Trustees have a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks SERVE faces and implementing ways to mitigate those risks. The Register is monitored by the Management Committee and departmental managers of SERVE.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The articles of association of the company govern the appointment of Trustees and members of the Management Committee and in this regard provide the company to:

- Elect the Management Committee at the General Meeting of the Company
- Subject to the articles of association, an individual may stand for election provided that he/she is a member of the organisation
- Have a minimum of six persons as a Management Committee
- Permit the Management Committee to elect one of their number as Chairperson and to co-opt no more than two persons to the Management Committee.

Induction and training of new trustees

Newly elected trustees attend meetings with the Chairperson and key members of staff to observe the provision of services to beneficiaries. They are also given guidance which include an outline of their role. On a regular basis Trustees meet with other members of staff, volunteers and users of services to update their knowledge and discuss the organisations impact on beneficiaries.

SERVE

Report of the Trustees for the year ended 31 MARCH 2023

Acknowledgements

The Trustees are grateful to the following organisations for their support in providing grants, donations and project funding:

North Northamptonshire Council
Rushden Town Council
Wellingborough Town Council
NHS Northamptonshire (Integrated Care Northamptonshire)
Department for Transport
Northamptonshire Community Foundation
The National Lottery Community Fund
The Elise Pilkington Charitable Trust
The W.O Street Charitable Foundation
Alliance Family Foundation
Beatrice Laing Trust



The Ammco Trust
The Hudson Charitable Trust
The W.G Edwards Charitable Foundation
The Phillips Charitable Trust
The Dennis Alan Yardy Charitable Trust
Garfield Weston Foundation
The Wyvill Charitable Trust
Douglas Compton James Charitable Trust
The Elaine Barratt Charitable Trust
The Arnold Clark Community Fund
ASDA Foundation
Coop Foundation
Waitrose
Barratt David Wilson Community Fund
Tesco - Groundworks
Simpson and Weekley Estate Agents
The Frederick and Phyllis Cann Trust
The Sir Jules Thorn Charitable Trust
The Dr and Mrs Muriset Trust Fund
The Pettit Charity
The Benham Charitable Settlement
David Laing Foundation
The Gilander Foundation
Lord Hanson Foundation
The D'Oyly Carte Charitable Trust
The Thornton Trust
Marsh Charitable Trust
The Margaret Giffen Charitable Trust

**Integrated Care
Northamptonshire**



And to everyone who kindly made donations of cash and goods and for all the staff, Friends of SERVE and volunteers who gave up so much of their valuable time in raising funds.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of SERVE for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to;

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

SERVE

Report of the Trustees
for the year ended 31 MARCH 2023

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

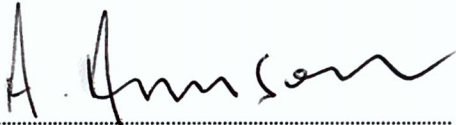
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITOR

The auditor, Elsby & Company (Sywell) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the Trustees approved by order of the board of trustees, as the company directors, on^{28/9/23}..... and signed on the board's behalf by:



.....
A Armson - Trustee

Report of the Independent Auditors to the Members of Serve

Opinion

We have audited the financial statements of Serve (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Serve**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Serve

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- o Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- o Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- o Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- o Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- o Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Serve**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Carl Elsby (Senior Statutory Auditor)
for and on behalf of Elsby & Co (Sywell) Ltd
Statutory Auditors
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

Date: 06/01/2023

SERVE**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	50,281	163,851	214,132	188,577
Charitable activities					
Service Level Contracts	6	-	199,670	199,670	249,683
Care Charges		674,158	-	674,158	581,033
Other trading activities	4	113,963	-	113,963	83,546
Investment income	5	<u>1,001</u>	<u>-</u>	<u>1,001</u>	<u>43</u>
Total		<u>839,403</u>	<u>363,521</u>	<u>1,202,924</u>	<u>1,102,882</u>
EXPENDITURE ON					
Raising funds	7	13,062	10,121	23,183	26,573
Charitable activities					
Service Level Contracts	8	48,459	342,212	390,671	398,911
Care Charges		807,689	-	807,689	610,102
Other		<u>97,072</u>	<u>-</u>	<u>97,072</u>	<u>12,856</u>
Total		<u>966,282</u>	<u>352,333</u>	<u>1,318,615</u>	<u>1,048,442</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(126,879) <u>4,708</u>	11,188 <u>(4,708)</u>	(115,691) <u>-</u>	54,440 <u>-</u>
Net movement in funds		(122,171)	6,480	(115,691)	54,440
RECONCILIATION OF FUNDS					
Total funds brought forward		866,428	-	866,428	811,988
TOTAL FUNDS CARRIED FORWARD		<u>744,257</u>	<u>6,480</u>	<u>750,737</u>	<u>866,428</u>

SERVE (REGISTERED NUMBER: 02951827)

**Balance Sheet
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	339,493	6,480	345,973	364,429
CURRENT ASSETS					
Debtors	15	153,019	-	153,019	128,855
Cash at bank and in hand		<u>372,871</u>	<u>-</u>	<u>372,871</u>	<u>480,819</u>
		525,890	-	525,890	609,674
CREDITORS					
Amounts falling due within one year	16	(121,126)	-	(121,126)	(107,675)
		<u>404,764</u>	<u>-</u>	<u>404,764</u>	<u>501,999</u>
NET CURRENT ASSETS					
		744,257	6,480	750,737	866,428
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>744,257</u>	<u>6,480</u>	<u>750,737</u>	<u>866,428</u>
NET ASSETS					
		<u>744,257</u>	<u>6,480</u>	<u>750,737</u>	<u>866,428</u>
FUNDS	18				
Unrestricted funds				744,257	866,428
Restricted funds				<u>6,480</u>	<u>-</u>
TOTAL FUNDS				<u>750,737</u>	<u>866,428</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28/9/23 and were signed on its behalf by:



.....
A Armson MBE - Trustee



.....
M Coles - Trustee

SERVE

Cash Flow Statement
for the year ended 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(94,903)</u>	<u>59,079</u>
Net cash (used in)/provided by operating activities		<u>(94,903)</u>	<u>59,079</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(14,046)</u>	<u>(11,579)</u>
Interest received		<u>1,001</u>	<u>43</u>
Net cash used in investing activities		<u>(13,045)</u>	<u>(11,536)</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		(107,948)	47,543
Cash and cash equivalents at the beginning of the reporting period		<u>480,819</u>	<u>433,276</u>
Cash and cash equivalents at the end of the reporting period		<u><u>372,871</u></u>	<u><u>480,819</u></u>

SERVE

**Notes to the Cash Flow Statement
for the year ended 31 MARCH 2023**

I. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(115,691)	54,440
Adjustments for:		
Depreciation charges	32,502	28,174
Interest received	(1,001)	(43)
Increase in debtors	(24,164)	(39,968)
Increase in creditors	<u>13,451</u>	<u>16,476</u>
 Net cash (used in)/provided by operations	 <u>(94,903)</u>	 <u>59,079</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>480,819</u>	<u>(107,948)</u>	<u>372,871</u>
	<u>480,819</u>	<u>(107,948)</u>	<u>372,871</u>
 Total	 <u>480,819</u>	 <u>(107,948)</u>	 <u>372,871</u>

SERVE

Notes to the Financial Statements for the year ended 31 MARCH 2023

I. ACCOUNTING POLICIES

General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 8 West Street, Rushden, Northamptonshire, England, NN10 0RT.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentational currency of Serve is considered to be pounds sterling and the financial statements are rounded to the nearest pound.

Income

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

Income received for a specific restricted purpose is credited to a separate restricted fund which is shown in a note to the financial statements. Total incoming resources credited to restricted funds are disclosed on the statement of financial activities which also shows incoming resources in respect of unrestricted funds. Donations and grants received are credited on the statement of financial activities in the year to which they relate.

Donations and Gifts:

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor imposed restrictions to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made, property transferred and the amount involved can be quantified. They are included in the statement of financial activities.

Gifts in-kind are accounted for as the trustees' estimate of fair value to the charity or sale value as follows:

- Assets received for distribution by the charity are recognised only when distributed.
- Assets received for resale are recognised, where practicable, when receivable or otherwise sold.
- Gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Donated services and income is included at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. An equivalent amount is charged as expenditure. No income is recognised when there is no financial cost borne by a third party. Voluntary help is not included as income.

Donations under Gift Aid together with the associated income tax recoveries are credited as income when the donation are received and tax claimed.

Grants Receivable:

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been compiled with, unless they relate to specified future periods, in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund, unless it is determined that the acquisition of the assets discharges the restricted fund.

SERVE

Notes to the Financial Statements - continued **for the year ended 31 MARCH 2023**

I. ACCOUNTING POLICIES - continued

Income

Investment Income:

Investment income, including associated income tax recoveries, is recognised when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Expenditure is allocated on an actual use basis on the statement of financial activities between restricted and unrestricted funds, and is further analysed between:

- Cost of raising funds comprise all fundraising costs
- Expenditure on charitable activities includes the costs incurred directly to the fulfilment of the Charity's objectives
- Governance costs (relating to compliance with constitutional and statutory requirements).

Irrecoverable VAT is taken as a core cost.

Support Costs and Governance Costs:

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and accountancy fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Restricted funds are donations to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

SERVE

Notes to the Financial Statements - continued **for the year ended 31 MARCH 2023**

I. ACCOUNTING POLICIES - continued

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2023

3. DONATIONS AND LEGACIES		2023	2022
		£	£
Donations		17,788	10,654
Legacies		5,362	8,679
Donated services and facilities		85,857	106,526
Other grants		<u>105,125</u>	<u>62,718</u>
		<u>214,132</u>	<u>188,577</u>
4. OTHER TRADING ACTIVITIES		2023	2022
		£	£
DBS		38,174	45,578
Transport registration		27,430	26,592
Other charges		<u>48,359</u>	<u>11,376</u>
		<u>113,963</u>	<u>83,546</u>
5. INVESTMENT INCOME		2023	2022
		£	£
Deposit account interest		<u>1,001</u>	<u>43</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2023	2022
		£	£
Council	Activity	63,073	114,103
Northamptonshire NHS	Service Level Contracts	136,597	135,580
Contributions and charges	Care Charges	<u>674,158</u>	<u>581,033</u>
		<u>873,828</u>	<u>830,716</u>

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2023**

7. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising and expenses	<u>23,183</u>	<u>26,573</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Other resources expended	-	97,072	97,072
Service Level Contracts	36,357	354,314	390,671
Care Charges	<u>459,615</u>	<u>348,074</u>	<u>807,689</u>
	<u>495,972</u>	<u>799,460</u>	<u>1,295,432</u>

9. SUPPORT COSTS

	Direct Service Delivery £	Finance £	Other £
Other resources expended	44,708	1,439	41,625
Service Level Contracts	292,909	874	35,931
Care Charges	<u>237,403</u>	<u>2,950</u>	<u>83,751</u>
	<u>575,020</u>	<u>5,263</u>	<u>161,307</u>

	Other 2 £	Governance Costs £	Totals £
Other resources expended	-	9,300	97,072
Service Level Contracts	24,600	-	354,314
Care Charges	<u>23,970</u>	<u>-</u>	<u>348,074</u>
	<u>48,570</u>	<u>9,300</u>	<u>799,460</u>

Support and overhead costs are allocated between charitable activities and other costs. Governance costs are those support costs which relate to the strategic and day to day management of the charity. The basis for splitting out the costs is on a percentage of income.

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2023**

9. SUPPORT COSTS - continued
Support costs, included in the above, are as follows:

Direct service delivery and coordination

				2023	2022
	Other resources expended	Service Level Contracts	Care charges	Total activities	Total activities
	£	£	£	£	£
Wages	44,193	291,388	234,008	569,589	410,674
Advertising	515	1,521	3,395	5,431	4,727
	<u>44,708</u>	<u>292,909</u>	<u>237,403</u>	<u>575,020</u>	<u>415,401</u>

Finance

				2023	2022
	Other resources expended	Service Level Contracts	Care Charges	Total activities	Total activities
	£	£	£	£	£
Bank charges	<u>1,439</u>	<u>874</u>	<u>2,950</u>	<u>5,263</u>	<u>4,963</u>

Other

				2023	2022
	Other resources expended	Service Level Contracts	Care Charges	Total activities	Total activities
	£	£	£	£	£
Hire of premises	-	7,430	3,041	10,471	8,665
Rates and water	200	426	409	1,035	1,389
Insurance	1,820	1,157	3,727	6,704	5,997
Light and heat	2,347	3,783	4,810	10,940	6,273
Telephone	3,106	5,156	9,096	17,358	15,369
Postage and stationery	4,438	3,206	9,766	17,410	17,247
General office costs	29,714	14,773	52,902	97,389	92,441
Travel and motor expenses	-	24,600	-	24,600	17,463
Bad debts	-	-	23,970	23,970	286
	<u>41,625</u>	<u>60,531</u>	<u>107,721</u>	<u>209,877</u>	<u>165,130</u>

Governance costs

	2023	2022
	£	£
Auditors' remuneration	<u>9,300</u>	<u>7,200</u>

SERYE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2023**

10. NET INCOME/(EXPENDITURE)

Net income/ (expenditure) is stated after charging / (crediting):

	2023	2022
Auditors' remuneration	9,300	7,200
Depreciation - owned assets	32,502	28,173

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Timothy (Jimmy) James was appointed as trustee on the 17th July 2019. He is also our fundraising consultant and was paid £9,900 (2022: £12,240) for fees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Key management salaries and expenses paid during the year were £203,602 (2022: £123,456)

12. STAFF COSTS AND OTHER EMPLOYEE BENEFITS

	2023	2022
Wages and salaries	937,302	728,288
Pension costs	13,076	10,520
Other employment costs	42,497	38,374
	992,875	777,182

Included within other employment costs are mileage expenses of £31,212 (2022: £27,532)

The average number of employees during the year was 67 (2022: 57). These were employed according to the following:

	2023 Number	2023 FTE	2022 Number	2022 FTE
Raising funds	1	1	1	1
Charitable activities	61	26	53	26

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2023**

12. STAFF COSTS AND OTHER EMPLOYEE BENEFITS - continued

Governance	5	5	3	3
	67	32	57	31

No employee earned £60,000 or more during the current or preceding year.

Included within wages and salaries is £31,878 paid in respect of defined contribution pension scheme payments (2022: £32,119) There was £3,008 outstanding at 31 March 2023 (2022: £2,935)

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund 2022 £	Restricted funds 2022 £	Total funds 2022 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,496	146,081	188,577
Charitable activities			
Service Level Contracts	-	249,683	249,683
Care Charges	581,033	-	581,033
Other trading activities	83,546	-	83,546
Investment income	43	-	43
Total	707,118	395,764	1,102,882
EXPENDITURE ON			
Raising funds	17,600	8,973	26,573
Charitable activities			
Service Level Contracts	31,405	367,506	398,911
Care Charges	610,102	-	610,102
Other	12,856	-	12,856
Total	671,963	376,479	1,048,442
NET INCOME	35,155	19,285	54,440
Transfers between funds	19,285	(19,285)	-
Net movement in funds	54,440	-	54,440
RECONCILIATION OF FUNDS			
Total funds brought forward	811,988	-	811,988
TOTAL FUNDS CARRIED FORWARD	866,428	-	866,428

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2023**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2022	293,654	70,878	45,520	140,500	550,552
Additions	<u>-</u>	<u>-</u>	<u>5,406</u>	<u>8,640</u>	<u>14,046</u>
At 31 March 2023	<u>293,654</u>	<u>70,878</u>	<u>50,926</u>	<u>149,140</u>	<u>564,598</u>
DEPRECIATION					
At 1 April 2022	-	29,026	40,657	116,440	186,123
Charge for year	<u>5,873</u>	<u>11,210</u>	<u>7,244</u>	<u>8,175</u>	<u>32,502</u>
At 31 March 2023	<u>5,873</u>	<u>40,236</u>	<u>47,901</u>	<u>124,615</u>	<u>218,625</u>
NET BOOK VALUE					
At 31 March 2023	<u>287,781</u>	<u>30,642</u>	<u>3,025</u>	<u>24,525</u>	<u>345,973</u>
At 31 March 2022	<u>293,654</u>	<u>41,852</u>	<u>4,863</u>	<u>24,060</u>	<u>364,429</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	131,843	121,044
Prepayments	<u>21,176</u>	<u>7,811</u>
	<u>153,019</u>	<u>128,855</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	16,961	2,667
Social security and other taxes	14,962	18,368
VAT	-	5,700
Other creditors	12,126	504
Deferred income	52,057	55,272
Accrued expenses	<u>25,020</u>	<u>25,164</u>
	<u>121,126</u>	<u>107,675</u>

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2023**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Deferred income	2023	2022
	£	£
Deferred income at 1 April 2022	55,272	45,142
Resources deferred during the year	52,057	55,272
Amounts released from prior year	(55,272)	(45,142)
Deferred income at 31 March 2023	<u>52,057</u>	<u>55,272</u>

Deferred income relates to income received in the year specifically relating to performance conditions to be met in the following year.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	<u>-</u>	<u>2,458</u>

Operating lease payments recognised as an expense during the period was £2,458 (2022: £2,552).

18. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	866,428	(126,879)	4,708	744,257
Restricted funds				
Restricted	-	11,188	(4,708)	6,480
TOTAL FUNDS	<u>866,428</u>	<u>(115,691)</u>	<u>-</u>	<u>750,737</u>

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2023**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	839,403	(966,282)	(126,879)
Restricted funds			
Restricted	363,521	(352,333)	11,188
	<u>1,202,924</u>	<u>(1,318,615)</u>	<u>(115,691)</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	811,988	35,155	19,285	866,428
Restricted funds				
Restricted	-	19,285	(19,285)	-
	<u>811,988</u>	<u>54,440</u>	<u>-</u>	<u>866,428</u>
TOTAL FUNDS				

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	707,118	(671,963)	35,155
Restricted funds			
Restricted	395,764	(376,479)	19,285
	<u>1,102,882</u>	<u>(1,048,442)</u>	<u>54,440</u>
TOTAL FUNDS			

At the end of the accounting period, the balance within the restricted fund is eligible to be transferred to the unrestricted fund in accordance with the funding agreement.

SERVE

Notes to the Financial Statements - continued **for the year ended 31 MARCH 2023**

19. RELATED PARTY DISCLOSURES

During the year, an individual related to a trustee received employment related remuneration totalling £12,471 (2022: £10779). At the year end there was a balance of £0 (2022: £0) due to the related party.

20. FUNDS HELD AS AGENT

The charity received the following funds as agent:

North Northamptonshire Council Community Transport: £9,778 (2022: £9,860)

Northamptonshire Carers Befriending Health ICAN grant: £72,334 (2022: £78,645)

As at the Balance Sheet date £0 (2022: £12,913) was held by SERVE and not distributed.

SERVE**Detailed Statement of Financial Activities**
for the year ended 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,788	10,654
Legacies	5,362	8,679
Donated services and facilities	85,857	106,526
Other grants	<u>105,125</u>	<u>62,718</u>
	214,132	188,577
Other trading activities		
DBS	38,174	45,578
Transport registration	27,430	26,592
Other charges	<u>48,359</u>	<u>11,376</u>
	113,963	83,546
Investment income		
Deposit account interest	1,001	43
Charitable activities		
Council	63,073	114,103
Northamptonshire NHS	136,597	135,580
Contributions and charges	<u>674,158</u>	<u>581,033</u>
	<u>873,828</u>	<u>830,716</u>
Total incoming resources	1,202,924	1,102,882
EXPENDITURE		
Raising donations and legacies		
Fundraising and expenses	23,183	26,573
Charitable activities		
Care staff costs	452,647	392,257
Care costs	16,695	8,744
Depreciation of tangible fixed assets	<u>26,630</u>	<u>28,174</u>
	495,972	429,175
Support costs		
Management		
Wages	569,589	410,674
Carried forward	569,589	410,674

SERVE**Detailed Statement of Financial Activities**
for the year ended 31 MARCH 2023

	2023	2022
	£	£
Management		
Brought forward	569,589	410,674
Advertising	<u>5,431</u>	<u>4,727</u>
	575,020	415,401
Finance		
Bank charges	5,263	4,963
Other		
Hire of premises	10,471	8,665
Rates and water	1,035	1,389
Insurance	6,704	5,997
Light and heat	10,940	6,273
Telephone	17,358	15,369
Postage and stationery	17,410	17,247
General office costs	97,389	92,441
Travel and motor expenses	24,600	17,463
Bad debts	<u>23,970</u>	<u>286</u>
	209,877	165,130
Governance costs		
Auditors' remuneration	<u>9,300</u>	<u>7,200</u>
Total resources expended	<u>1,318,615</u>	<u>1,048,442</u>
Net (expenditure)/income	<u>(115,691)</u>	<u>54,440</u>

SERVE

England & Wales - Charity number 1043321

Accounts

REGISTERED COMPANY NUMBER: 02951827 (England and Wales)
REGISTERED CHARITY NUMBER: 1043321

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2022
for
SERVE

Elsby & Company (Sywell) Ltd
Statutory Auditors
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

SERVE

**Contents of the Financial Statements
for the year ended 31 MARCH 2022**

	Page
Reference and Administrative Details	I
Report of the Trustees	2 to 17
Report of the Independent Auditors	18 to 21
Statement of Financial Activities	22
Balance Sheet	23
Cash Flow Statement	24
Notes to the Cash Flow Statement	25
Notes to the Financial Statements	26 to 37
Detailed Statement of Financial Activities	38 to 39

SERVE

Reference and Administrative Details
for the year ended 31 MARCH 2022

TRUSTEES

A Armson MBE Chair Person
Z E Cunliffe Deputy Chair Person
M Coles Treasurer
T Higgs Secretary
J Baker Director
T James Director
M P Core Director
M C Gresswell Director
K Jakovleva Director (appointed 16.7.21)

COMPANY SECRETARY

T Higgs

REGISTERED OFFICE

8 West Street
Rushden
Northamptonshire
NN10 0RT

REGISTERED COMPANY NUMBER 02951827 (England and Wales)

REGISTERED CHARITY NUMBER 1043321

AUDITORS

Elsby & Company (Sywell) Ltd
Statutory Auditors
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

SOLICITORS

Hannah Solicitors
11 Church Street
Rushden
Northants
NN10 9

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2022**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

Reference and administrative details

Charity Name:	SERVE
Charity registration number:	1043321
Company registration number:	2951827
Registered Office and Operational address:	8 West Street Rushden Northants NN10 0RT

Directors & Members (Management Committee)

Alan Armson MBE	Chairperson
Martin Coles	Treasurer
Trevor Higgs	Secretary
Jimmy James	Director
Jake Baker	Director
Zara Cunliffe	Deputy Chairperson
Maureen Core	Director
Marie Gresswell	Director
Karina Jakovleva	Director – appointed 16/07/2021

In accordance with the company's articles of association, Mr J James retires by rotation and offers himself for re-election. Mr T Higgs and Mrs M Gresswell are up for retirement at the next Annual General Meeting.

All trustee/directors of SERVE are required to disclose any matter that may be considered as being a conflict of interest and may not vote on any matter that may be of conflict. They do not receive any payment for the services they provide to the company but may receive reasonable out of pocket expenses incurred in the discharge of their official duties.

Chief Executive Officer (CEO)

The CEO is responsible for the day-to-day management of SERVE's affairs and for implementing policies agreed by the Management Committee. The CEO is assisted by senior managers.

Senior Managers (as of 31 March 2022)

CEO	Jessica Slater
Registered Care Manager	Samantha Horne
Operations Manager	Vacant
Corporate & Community Fundraiser	Nick Hayton
Senior Finance Officer	Natalie Clarke

Project Managers

Befriending Manager	Jonathan Cook
Transport Manager & Servescape Coordinator	Jenni Anker
PT Servescape Coordinator	Rodger Yexley
Wellbeing Manager	Gemma Hager
Project Office & Volunteer Coordinator	Ruth Moore

Head Office Staff (as of 31st March 2022)

Finance Assistant	Sonia Richardson
DBS Administrator	Michelle Bathurst
Befriending Coordinator (Kettering/Corby)	Sonia Stewart
Befriending Coordinator (East Northants & Wellingborough)	Cheryl Smith

SERVE

REPORT OF THE TRUSTEES for the year ended 31 MARCH 2022

Rota Manager
Homecare Team Leaders

Reception & Transport Assistant
Well-being Coordinator
Day Centre Coordinator
Day Centre Cook
Project Worker (Servescape)
Project Administrator (Servescape)

Sam Stewart
Martyna Herbut
Ashley Davidson
Gill Willis
Judith Nelson
Amanda Blackwell
Angie Lees
Scott Kilsby
Lisa Baxter

Volunteers

SERVE has a long tradition of voluntary service. The organisation was founded in 1981 by a team of volunteers and did not employ a paid manager until two years after its formation. Today, SERVE has an average active portfolio of 100 volunteers and the Trustees wish to acknowledge the tremendous service that they provide. The number of hours that volunteers contributed between April 2021 and March 2022 is 15,826, with a notional value more than £171,095.00. (Based on NMW 2022 plus 13.8% on costs).

The Covid-19 pandemic and the first lockdown saw several services replaced by community resilience voluntary services in the community and this has impacted on our regular volunteer hours delivered which are usually approximately 30,000 plus. It also had a positive impact of our services. As a result, new volunteers recruited during the pandemic have continued to volunteer in other departments.

Member Organisations

Members are recruited through a skills audit process by the current Directors/Members. As of 31st March 2022, the Directors mentioned above were individual members along with the organisations listed below:

Royal British Legion
The Cobblers Day Centre
Rushden Branch Royal Air Force Association

Objectives and Activities

In accordance with its Memorandum of Association, the objects of the Company shall be to promote any charitable purpose for the benefit of the community, such as:

- The aged and disabled members of the community of Rushden, in the county of Northamptonshire and Bedfordshire.
- The advancement of education.
- The furtherance of health and the relief of poverty, distress, and sickness.

The focus of our work and how our services deliver public benefit

SERVE promotes the independence of vulnerable adults' people and people with disabilities. Our aim is to provide a range of services to assist them to live at home independently for as long as they wish to do so. Our services improve their quality of life, improve their health and well-being, and prevent poverty and isolation.

Strategic Overview

The Annual Report brings together the many reports to the Management Committee and illustrates the scope and scale of the Charity's activities and the issues it faces as it plans for the following year.

Further to our 2021 report, we are still delivering services in challenging times by having to navigate out of Covid-19 pandemic restrictions, however we have now brought back services that were stopped due to national lockdowns and are able to keep new resilience services going created during the pandemic for those who still need our support. These include grocery and prescription deliveries and our popular Meals on Wheels service. The services will remain whilst the demand for these is ongoing.

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2022**

Integrated Care Service (ICS) and SERVE

Serve is well placed with the infrastructure and knowledge to step up to providing vital support to vulnerable communities in these times of crisis.

Covid 19 delayed the setting up of the two new unitary councils planned to take over from the existing County, District and Borough Councils. The West and North unitary councils were set up on the 1st April 2021 and are now operating. Existing contracts within the North Northants voluntary sector were rolled over until March 2024 to sustain consistency of services to the residents.



The major legislation change comes into effect on the 1st July 2022. Northamptonshire has been confirmed as one of 13 new Integrated Care Systems (ICS's) to be rolled out in England.

Integrated care is about giving people the support they need, joined up across local councils, the NHS, and other partners including the voluntary sector.

It removes traditional divisions between hospitals and family doctors, between physical and mental health, and between NHS and council services. In the past, these divisions have meant too many people experienced disjointed care.

An ICS brings together hospital, community and mental health trusts, GP's and other primary care services with local authorities and other care providers to work together and apply their collective strength to addressing their residents' biggest health and care challenges, many exacerbated by COVID -19.

The government wants ICS to deliver three key aims: improving health, improving health services, and sustainable use of resources. An overarching theme in the reductions of inequalities in health within the population.

Locally, Northamptonshire Health and Care Partners have been working together for some time as Northamptonshire Health and Care Partnership (NHCP) to collectively tackle the challenges and share good practise.

The ICS status will allow the NHCP to formalise some of the joint working arrangements, enabling to simplify the way we all work together and improve the ability to take decisions together in the same place.

There are four clear improvement priorities in Northamptonshire

- Children and Young People
- Mental Health
- Frailty and Elective Treatment
- Clinical and Professional teams across all organisations through a collaborative approach

SERVE

REPORT OF THE TRUSTEES for the year ended 31 MARCH 2022

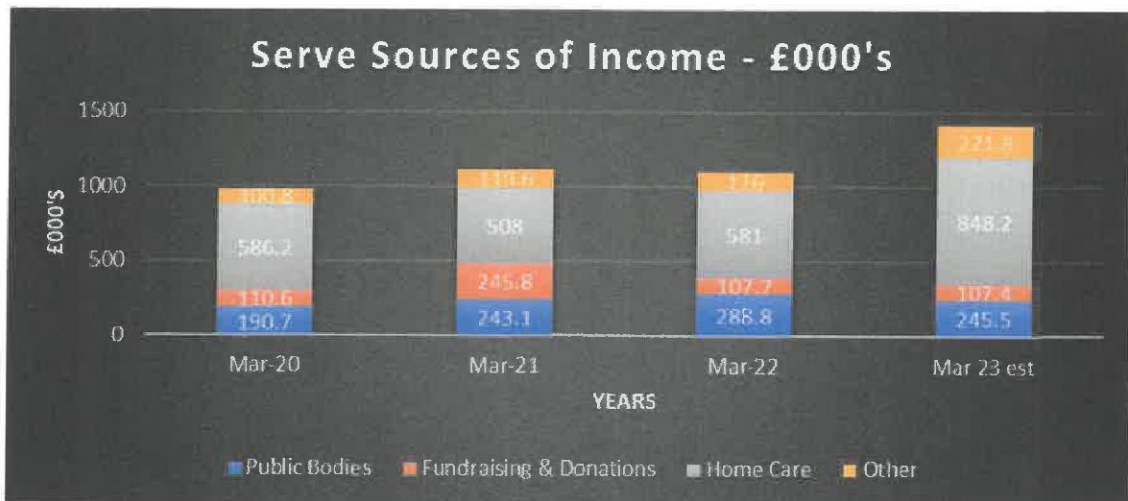
One of the more recent developments of Northamptonshire's phased ICS implementation process is the new Countywide Befriending Service. The Integrated Care Across Northamptonshire (ICAN) pillar of the new ICS structure has developed at pace and as a result SERVE were invited to lead on the Befriending at Scale Service across the County working alongside the NHS, NHCP, NHFT (Northamptonshire Healthcare Foundation Trust) and Northamptonshire Carers. SERVE support partnership working and collaboration, and deliver the service in North Northamptonshire, SERVE subcontract the West Northamptonshire Befriending Service to Voluntary Impact Northamptonshire and Daventry Volunteer Centre. The service has been operating for a year and is progressing rapidly. To learn more about the service and its progression, you can read the annual service review below.



Befriending ServiceReview 2021-22.pdf

Overview of the Financial Health of SERVE

The graphic below shows the forecast financial profile for 2019/20, 2020/21, 2021/22, 2022/23. It indicates an increase in Homecare Services one year after the pandemic, in line with Serve's strategy for growth in this area to offset future potential loss of funding from Public Bodies. Income on homecare has increased over the last year, however it is still falling below budgeted expectations and as a result the charge rates for homecare have been increased and the budget has been increased to reflect the new rates and a realistic increase in capacity. The homecare labour market has been hit hard due to the pandemic and the surge in demand for homecare service support. It has been recognised at National level the difficulties in recruiting and retaining social healthcare staff, we have felt the pressures of this. Our income stream from donations and fundraising have been particularly challenging due to the lack of resource coming out of the pandemic and the cost-of-living crisis.



SERVE's business planning process means that it will be reviewing current plans over the next financial year, but the existing plan takes account of a changing climate created by the changing environment within which social services are being commissioned and the challenges of a growing population of older people. The Trustees and key staff realised the importance of an increasing demand for wellbeing services and recognised the harsher funding environment and the need for SERVE to become more independently financially sustainable.

The current strategic plan sets out key priorities which give a commitment to growth, a commitment to provide good quality services to beneficiaries and the need to run the organisation efficiently with the requirement for financial sustainability and independence.

SERVE

REPORT OF THE TRUSTEES for the year ended 31 MARCH 2022

The key outcomes from the business plan are:

- a) The plan affirms SERVE's key objective to deliver direct services to help independent living of the aged and infirm within the environs of North Northamptonshire.
- b) To work in collaboration and partnership with voluntary organisations in North and West Northamptonshire to provide equitable services at Countywide level, avoiding duplication and increase success for search for funding.
- c) SERVE will continue to place emphasis on services that make a real difference to quality of life that are either neglected or poorly resourced by the state or service providers.

The main strategic issues identified:

- a) SERVE will continue to develop sustainable sources of income with less reliance on public grants or vulnerable service contracts.
- b) To become a catalyst for significant volunteering in the local community.
- c) To greatly increase provision of services that require volunteers, e.g., drivers, domestic shoppers, gardeners, befriending activity to centre tutors etc.
- d) Increase net revenues arising from trading activities, e.g., home care.
- e) To develop wellbeing services which will become more self -sustainable to lessen the burden of fundraising and maintain essential services.
- f) The need to develop operational plans to fulfil our strategic objectives for volunteering and home care.

Other Services we provide:

Homecare Services

Northamptonshire has the highest population growth in the over 70's, which emphasises the importance of promoting independence and quality of life for adults as we age. Social isolation and loneliness are critical issues that affect quality of life for older people.

Homecare is valuable to our beneficiaries, it supports prevention of hospitalisation, gives more people the opportunity to live in their homes for longer and promotes social inclusion. SERVE recognises the importance of supporting care in the home. Along with other vital services, SERVE provides a holistic approach to care. The service provides personal and domestic care and within the financial year SERVE delivered 24,949 hours, resulting in 36,116 individual care calls.



Homecare is delivered by fully trained care workers who have been DBS checked and supported by experienced management on an ongoing basis through supervision and appraisal. SERVE charge a competitive rate for homecare services and any contribution in surpluses go back into the business to support our voluntary services. Our plan was to grow the homecare hours delivered each month with a target of delivering 3,000 hours per month to be delivered at the year-end 2022. The increase was targeted to improve the income stream and enable the business to become more financially sustainable, however the business was unable to achieve this goal during the year and the global pandemic has impacted significantly.

The care support team have been crucial throughout the pandemic and as we navigate out of the crisis, the service supports our mission is supporting independent living and is able to offer beneficiaries a holistic package of care to complement the voluntary activities.

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2022**

The types of care we provide:

Elderly and Dementia care
Complex care
Palliative care
Respite care
Convalescence

Pictured right: One of our service users
with Ashley Davidson, Team Leader at
SERVE



Befriending Service

The befriending service countywide functions as a key service to support locality-based services, forming a service model that tackles isolation for older people.

The aims of the service are to significantly reduce social isolation, improve the mental wellbeing of people who are an older person 65+, frail, lonely and isolated.

We deliver this through trained volunteer supporters to reduce the need for more intensive, costly interventions.

SERVE

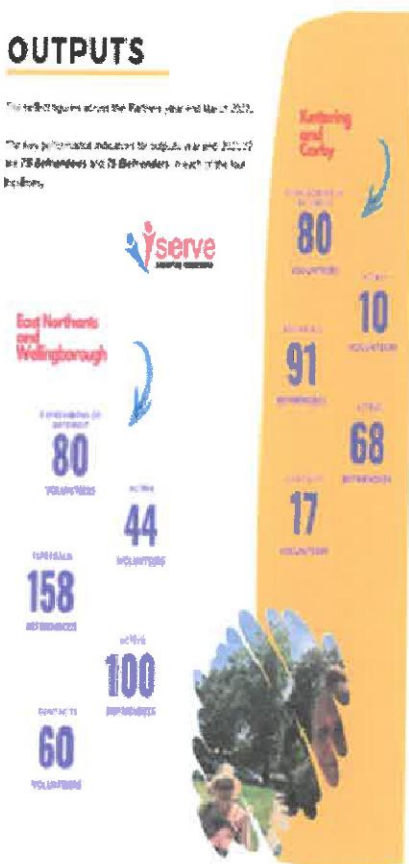
**REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2022**

Research shows that older people living on their own risk loneliness, social isolation and need more emotional support, companionship, and timely support to sustain their mental and physical wellbeing.

OUTPUTS

The red figures above the Partners year end March 2022.

The key performance indicators for outputs year end 2021/22 are 75 Befrienders and 75 Befrienders in each of the four locations.



OUTPUTS

The red figures above the Partners year end March 2022.

The key performance indicators for outputs year end 2021/22 are 75 Befrienders and 75 Befrienders in each of the four locations.



**Northamptonshire
Befriending Service**

Wellbeing

SERVE's Wellbeing Services in the local community are perfectly and uniquely placed to prevent social isolation and loneliness. They sustain independence by recognising and meeting the needs of people who are not in the social care system, ensuring they are part of a supportive community that promotes their quality of life. The established wellbeing department comprises of an activity centre and community buildings with access to our own minibuses which provide disabled access to the facilities.

Our wellbeing activities are run from community centres and outdoor parks in Rushden and Higham Ferrers, Northamptonshire

SERVE

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2022

Activities Include:

- Stronger Seniors Exercise
- Day Centre, Memory Clinic & Craft
- Digital Dodgers - Computer Training
- Movement to Music
- Community Forum
- Musical Moments
- Day Trips



The Day & Activity Centre (Higham Ferrers)



The centre is open 5 days a week and offers wellbeing activities throughout the day including a memory clinic and craft fun days!

The centre provides a friendly atmosphere, offering people the chance to socialise and participate independently in activities with support from our trained staff and volunteers.



SERVE

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2022

Wellbeing Continued...



Our services users enjoying Musical Moments



MEALS ON WHEELS were delivered to the local community throughout the year.

643 meals delivered!

The Day & Activity Centre also offers **Bathing**.



SERVE

REPORT OF THE TRUSTEES for the year ended 31 MARCH 2022

Community Transport

SERVE and Volunteer Action based in Oundle work in partnership to deliver the contract supporting the whole of East Northamptonshire with their transport needs. The scheme is funded by North Northamptonshire Council up to 31st March 2023 and the NHS until 31st March 2022.



This community transport scheme mainly provides for medical related journeys. SERVE have also given people access to a regular shopping journey to undertake their weekly shop, including assistance to carry goods from store to home, and it enables older people to access a meal at a supermarket cafeteria. SERVE have a purpose-built wheelchair accessible vehicle which can be used for both medical and social purposes.

The transport scheme has 25 volunteer drivers who undertake medical related journeys using their own cars. Drivers will escort clients to and from their door and wait with them during their appointment period. Beneficiaries are charged a modest fare based on a national standard set mileage rate to cover volunteer driver expenses.

Over the last year the transport department has delivered 4531 journeys utilising approximately 9000 hours of volunteer time

Carers - Needs & Aspirations Programme (Countywide)

There are 70,000 Carers in Northamptonshire.



The Carers Needs & Aspirations service is delivered in partnership with Northamptonshire Carers. SERVE are part of the 'Carers Countywide Partnership' which brings together other voluntary organisations such as SERVE, Alzheimer's society, Carers Voice, AGE UK and lead commissioners and statutory bodies such as the Health and Care Partnership, County Council, Northamptonshire Health Foundation Trust and others to address the needs of informal Carers in Northamptonshire through formal strategic development.

The Needs & Aspirations Programme is one part of the strategy providing short respite breaks to informal Carers. Each year 1000 places are allocated and Carers from all over the County can access these activities to take a break from their caring role.

Activities range from afternoon tea, health walks, flower arranging, visits to historic landmarks, holistic therapies, chocolate tasting and many, many more!

SERVE

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2022

Carers Continued...



Carers visiting Lamport House.



Carers taking a boat trip out in the sunshine



The Easter Craft & Card Making Workshops were fun!



SERVE

REPORT OF THE TRUSTEES for the year ended 31 MARCH 2022

Disclosure and Barring Service Umbrella Body

SERVE offers a DBS service which support other voluntary organisations in the recruitment of staff and volunteers and aligns with our infrastructure service.

This is a charged for service supporting voluntary sector organizations that require the specialist skills of a qualified administrator to authorize criminal records checks on individuals within UK Data Protection legislation and DBS compliance.

The service supports hospitals, GP surgeries, businesses, and voluntary sector organisations across the UK. On average around 2000 **DBS checks** are processed each year. All funds are reinvested in the voluntary services of the organization.

Voluntary Sector Infrastructure (Wellingborough & East Northants)

The infrastructure contract is funded through North Northants Council and is a community support service for organisations in Wellingborough and East Northants.

It provides:

- Volunteer Brokerage for the Voluntary Sector in partnership with 5 other infrastructure partners in the County ([Community Action Northants - Volunteering opportunities in Northamptonshire](#)).
- Supports the identification of needs in the local community and facilitates improvements in service provision to meet those needs.
- Assists local voluntary organisations and community groups to function more effectively and deliver quality service.
- Facilitates effective communications, networking and collaboration amongst local voluntary organisations and community groups.
- Enables the diverse views of the local voluntary and community sector to be represented and supports structures which promotes effective cross-sector partnership working.
- Ensures the third sector's role as an integral part of local planning and policy making.
- Ensures the sector has access to volunteers to support their work, and to engage people in the community.

Examples of delivery are

- E-Bulletin with volunteering opportunities, volunteer recruitment, funding opportunities, networking opportunities and voluntary local events etc. delivered weekly to over 300 contacts and then cascaded via partners to many others.
- Supply of policies.
- Voluntary sector training through Local Infrastructure Organisations —Northamptonshire (CAN) including safeguarding, lone working, volunteer recruitment, managing a successful AGM, Disability awareness etc.
- X4 Consortium events per annum.
- Database of 2,500 charities operating in Northamptonshire.

Voluntary Services

SERVE is very fortunate to have a strong volunteer base and employ a volunteer co-ordinator who actively recruits new volunteers. SERVE is always looking for new ways to attract people to assist with administrative functions, activity delivery and to raise skill levels within the volunteering activity. SERVE conduct induction training for all volunteers and offer on the job training to up-skills where necessary.

During the year 206 volunteers engaged in a wide range of service delivery and Covid-19 response support activities. We are thankful for the time the community committed to support those vulnerable during the restrictions. We continue to support 100 long term volunteers with training opportunities, peer support and social events.

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2022**

Volunteer Hours delivered
15,826

Publicity

SERVE has its own web site, brochures, social media and participate in regular networking forums and partnership arrangements to keep abreast of current changes and to raise awareness of the issues surrounding older people.

Charitable activities

The Trustees have a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks SERVE faces and implementing ways to mitigate those risks. The Register is monitored by the Management Committee and departmental managers of SERVE.

Financial Position

The Statement of Financial Resources for the year to 31st March 2022 shows total income of £1,102,887 (2021: £1,550,687) and after all expenses a net surplus of £54,440 (2021: £540,233 surplus). The surplus directly impacted on our cash balances - rising from £433,276 at the beginning of the year to £480,819 at the end.

Future funding uncertainties continue so the Trustees and management team will continue to pursue their goal of financial independence from the vagaries of the historical grant system. This requires significant growth in home care and other trading operations and in the short term may require investment in resources before deficits can be eliminated.

SERVE have sufficient reserves and run at 7 months operational cost reserves. This considers the merger with NVCA.

Financially:	2022	2021
• Fundraising & Donations:	£188,582	£725,791
• Service Levels Agreements:	£249,683	£197,759
• Transport & Care Charges:	£581,033	£513,417

Investment policy and objectives

The Trustees considered that the charitable company has insufficient funds for them to be invested in the longer term. All funds that are not required for immediate use are held on interest, bearing deposit, and reviewed on a monthly basis.

Reserves Policy

The Balance Sheet shows net assets on 31st March 2022 of £866,428 (2021: £811,988). Of this balance £Nil, (2021: £Nil) is restricted funds.

The Trustees have considered the need to maintain and monitor the level of unrestricted reserves and have built this requirement into the current risk register, against potential exposure from any significant loss of income. The risk register is monitored through regular finance sub - committee meetings.

At any point in time the ratio of reserves to expenditure will vary due to the timing of events and transactions. But having regard to any exceptional items, the Trustees propose to maintain the charity's unrestricted reserves to cover at least four months of future operational expenditure.

Grant Making Policy

The policy of the Trustees is not to make grants to individuals or other charities.

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2022**

Equal Opportunities

SERVE recognises that many people in our society experience discrimination or lack of opportunity for reasons which are not fair. The purpose of this policy is to provide equality and fairness for all in our employment and in the provision of services and not to discriminate on the following grounds. These include race, religion, creed, colour, national and ethnic origin, political beliefs, gender, sexual orientation, age, disability (including mental illness), HIV status, marital status, responsibility for dependants, appearance, geographical area, social class, income level or criminal record.

All employees and volunteers will be given equal and, where appropriate and possible, special training to enable them to progress both within and outside the organisation. SERVE is committed to a programme of action to make this policy effective and will bring it to the attention of all employees and volunteers.

DBS Disclosure

The Trustees are conscious of the need to protect service users from abuse and other misdemeanours. They have a policy that all employees and volunteers who are engaged in direct service provision are subject to rigorous checks and are subjected to DBS disclosures.

Corporate Governance

Internal controls over all forms of commitment and expenditure are regularly reviewed. Processes are in place to ensure that performance is monitored, and the appropriate management information is prepared and reviewed regularly by both the executive management and the Board of Trustees.

The systems of internal control are designed to provide reasonable assurance against material misstatement or loss. They include:

- A Business Plan and annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, variation from budgets and non-financial indicators.
- Delegation of day-to-day management authority and segregation of duties.
- Identification and management of risks.
- Health & Safety issues and procedures.

Risk Management

The Trustees have a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks SERVE faces and implementing ways to mitigate those risks. The Register is monitored by the Management Committee and departmental managers of SERVE.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and Appointment of New Trustees

The articles of association of the company govern the appointment of Trustees and members of the Management Committee and in this regard provide the company to:

- Elect the Management Committee at the General Meeting of the Company.
- Subject to the articles of association, an individual may stand for election if he/she is a member of the organisation.
- Have a minimum of six persons as a Management Committee.
- Permit the Management Committee to elect one of their number as Chairperson and to co-opt no more than two persons to the Management Committee.

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2022**

The Management Committee are each required to attend and contribute to a subcommittee bimonthly

- Finance & Personnel
- HR and Volunteering
- Homecare
- Risk
- Activities and Fundraising

The subcommittees each have their own terms of reference and are made up of at least 2 trustees and officers employed by the organisation, reports and recommendations are recorded and presented to the full board for approval.

The HR subcommittees identifies skills gaps on the Board, and they develop administrative tools and job descriptions to seek approval to recruit new trustees, who are interviewed by the subcommittee initially and then by the full management committee.

All new recruits are required to sign the trustee charter and code of conduct and are presented with an induction pack on starting. Annual training is offered to new and existing trustees where required.

Induction and Training of New Trustees

Newly elected Trustees attend meetings with the Chairperson and key members of staff to observe the provision of services to beneficiaries. They are also given guidance which includes an outline of their role. On a regular basis Trustees meet with other members of staff, volunteers and users of services to update their knowledge and discuss the organisations impact on beneficiaries.

Acknowledgements

The Trustees are grateful to the following organisations for their support in providing grants, donations, and project funding:

North Northamptonshire County Council
Councillor's Member Empowerment Fund – North Northants Council
Rushden Town Council
NHS Northamptonshire (Northants Health and Care Partnership)
Department for Transport
Persimmons Homes
Northamptonshire Community Foundation
BIG LOTTERY
Scott Bader Commonwealth
The Arnold Clark Community Fund
The Barratt Foundation
ASDA Foundation
The Frederick and Phyllis Cann Trust
The Sir Jules Thorn Charitable Trust
The DR and Mrs Muriset Trust Fund
The British Humane Association
Soroptomist International of Rugby Charitable Trust
Benham Charitable Settlement
Duchy of Lancaster Benevolent Fund
David Laing Foundation
The AMMCO Charitable Trust
The R S Brownless Charitable Trust
The Christopher H.R. Reeves Charitable Trust
Charity Link
The Gilander Foundation
The Constance Travis Charitable Trust
The Suede Respite Fund
Lord Hanson Foundation
Francis Winham Foundation
The D'Oyly Carte Charitable Trust
The Thornton Trust
Marsh Christian Charitable Trust
The Margaret Giffen Charitable Trust



Northamptonshire
Health and Care Partnership



SERVE

REPORT OF THE TRUSTEES for the year ended 31 MARCH 2022

And to everyone who kindly made donations of cash and goods and for all the staff, Friends of SERVE and volunteers who gave up so much of their valuable time in raising funds.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of SERVE for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. This gives a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to;

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity SORP.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, enabling them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

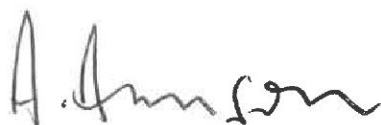
- There is no relevant audit information of which the charitable company's auditor is unaware.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor

The auditor, Elsbey & Company (Sywell) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the Trustees approved by order of the board of Trustees, as the company directors, on 21-7-2022 and signed on the board's behalf by:



.....
A Armson MBE - Trustee

Report of the Independent Auditors to the Members of Serve

Opinion

We have audited the financial statements of Serve (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Serve**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Serve

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- o Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - o Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
 - o Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
 - o Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
 - o Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Serve**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Carl Elsby (Senior Statutory Auditor)
for and on behalf of Elsby & Company (Sywell) Ltd
Statutory Auditors
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

Date: 25/8/22

SERVE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	42,498	146,084	188,582	725,791
Charitable activities					
Service Level Contracts	6	-	249,683	249,683	197,759
Care Charges		581,033	-	581,033	513,417
Other trading activities	4	83,546	-	83,546	57,694
Investment income	5	43	-	43	456
Other income	7	-	-	-	55,570
Total		707,120	395,767	1,102,887	1,550,687
EXPENDITURE ON					
Raising funds	8	16,892	-	16,892	16,667
Charitable activities					
Service Level Contracts	9	-	376,482	376,482	919,634
Care Charges		530,574	-	530,574	817
Other		<u>124,449</u>	<u>-</u>	<u>124,499</u>	<u>73,336</u>
Total		671,965	376,482	1,048,447	1,010,454
NET INCOME/(EXPENDITURE)					
		35,155	19,285	54,440	540,233
Transfers between funds	19	<u>19,285</u>	<u>(19,285)</u>	<u>-</u>	<u>-</u>
Net movement in funds		54,440	-	54,440	540,233
RECONCILIATION OF FUNDS					
Total funds brought forward		811,988	-	811,988	271,755
TOTAL FUNDS CARRIED FORWARD		<u>866,428</u>	<u>-</u>	<u>866,428</u>	<u>811,988</u>

The notes form part of these financial statements

SERVE

Balance Sheet
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	364,429	-	364,429	381,023
CURRENT ASSETS					
Debtors	16	128,855	-	128,855	88,887
Cash at bank and in hand		<u>480,819</u>	<u>-</u>	<u>480,819</u>	<u>433,276</u>
		609,674	-	609,674	522,163
CREDITORS					
Amounts falling due within one year	17	(107,675)	-	(107,675)	(91,198)
NET CURRENT ASSETS		<u>501,999</u>	<u>-</u>	<u>501,999</u>	<u>430,965</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>866,428</u>	<u>-</u>	<u>866,428</u>	<u>811,988</u>
NET ASSETS		<u>866,428</u>	<u>-</u>	<u>866,428</u>	<u>811,988</u>
FUNDS	19				
Unrestricted funds				<u>866,428</u>	<u>811,988</u>
TOTAL FUNDS				<u>866,428</u>	<u>811,988</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25-8-2022 and were signed on its behalf by:



.....
A Armson MBE - Trustee



.....
M Coles - Trustee

SERVE

Cash Flow Statement
for the year ended 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>59,079</u>	<u>151,130</u>
Net cash provided by operating activities		<u>59,079</u>	<u>151,130</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,579)	(31,325)
Sale of tangible fixed assets		-	1,161
Cash acquired on acquisition		-	149,775
Interest received		<u>43</u>	<u>194</u>
Net cash (used in)/provided by investing activities		<u>(11,536)</u>	<u>119,805</u>
Change in cash and cash equivalents in the reporting period		47,543	270,935
Cash and cash equivalents at the beginning of the reporting period		<u>433,276</u>	<u>162,341</u>
Cash and cash equivalents at the end of the reporting period		<u>480,819</u>	<u>433,276</u>

The notes form part of these financial statements

SERVE

Notes to the Financial Statements - continued for the year ended 31 MARCH 2022

I. ACCOUNTING POLICIES - continued

Income

Investment Income:

Investment income, including associated income tax recoveries, is recognised when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Expenditure is allocated on an actual use basis on the statement of financial activities between restricted and unrestricted funds, and is further analysed between:

- Cost of raising funds comprise all fundraising costs
- Expenditure on charitable activities includes the costs incurred directly to the fulfilment of the Charity's objectives
- Governance costs (relating to compliance with constitutional and statutory requirements).

Irrecoverable VAT is taken as a core cost.

Support Costs and Governance Costs:

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and accountancy fees.

Tangible fixed assets

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

Improvements to property	- at variable rates on reducing balance
Fixtures and fittings	- at variable rates on reducing balance
Motor vehicles	- 25% on reducing balance

The freehold property is carried at fair value determined annually by the Directors/Trustees from the current market and property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in a revaluation reserve.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SERVE

Notes to the Financial Statements - continued **for the year ended 31 MARCH 2022**

I. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds are donations to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

SERVE

Notes to the Financial Statements - continued for the year ended 31 MARCH 2022

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing the financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	10,659	9,716
Gift aid	-	739
Legacies	8,679	12,750
NVCA donation	-	438,148
Donated services and facilities	106,526	143,867
Other grants	<u>62,718</u>	<u>120,571</u>
	<u>188,582</u>	<u>725,791</u>

NVCA transferred its assets to SERVE on 1st June 2020. The NVCA donation is shown above: 2021 £438,148.

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
DBS	46,407	32,859
Transport registration	26,592	24,794
Other charges	<u>10,547</u>	<u>41</u>
	<u>83,546</u>	<u>57,694</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	-	262
Deposit account interest	<u>43</u>	<u>194</u>
	<u>43</u>	<u>456</u>

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2022

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Council	Service Level Contracts	114,103	186,995
Northamptonshire NHS	Service Level Contracts	135,580	10,764
Contributions and charges	Care Charges	581,033	508,080
Equipment sales	Care Charges	-	3,452
Hire charges	Care Charges	-	255
Shop commissions	Care Charges	-	1,630
		<u>830,716</u>	<u>711,176</u>

7. OTHER INCOME

	2022	2021
	£	£
Other income	-	<u>55,570</u>

8. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fundraising and expenses	<u>16,892</u>	<u>16,667</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 10)	Totals
	£	£	£
Service Level Contracts	357,392	19,090	376,482
Care Charges	<u>530,574</u>	-	<u>530,574</u>
	<u>887,966</u>	<u>19,090</u>	<u>907,056</u>

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2022**

10. SUPPORT COSTS

	Governance costs
	£
Other resources expended	124,499
Service Level Contracts	<u>19,090</u>
	<u>143,589</u>

Support costs, included in the above, are as follows:

Governance costs

			2022	2021
	Other resources expended	Service Level Contracts	Total activities	Total activities
	£	£	£	£
Wages	96,008	19,090	115,098	46,487
Auditors' remuneration	7,200	-	7,200	4,800
General office costs	<u>21,291</u>	<u>-</u>	<u>21,291</u>	<u>165,856</u>
	<u>124,499</u>	<u>19,090</u>	<u>143,589</u>	<u>217,143</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	7,200	4,800
Depreciation - owned assets	28,173	32,757
Surplus on disposal of fixed assets	<u>-</u>	<u>(902)</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Timothy (Jimmy) James was appointed as trustee on the 17th July 2019. He is also our fundraising consultant and was paid £12,240 (2021: £12,750) for fees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Key management salaries and expenses paid during the year were £123,456 (2021: £102,416)

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2022**

13. STAFF COSTS AND OTHER EMPLOYEE BENEFITS

	2022	2021
Wages and salaries	728,288	683,544
Pension costs	10,520	9,563
Other employment costs	38,374	38,290
	777,182	731,397

Included within other employment costs are mileage expenses of £27,532 (2021: £30,605)

The average number of employees during the year was 57 (2021: 59). These were employed according to the following:

	2022 Number	2022 FTE	2021 Number	2021 FTE
Raising funds	1	1	1	1
Charitable activities	53	26	55	26
Governance	3	3	3	3
	57	31	59	31

No employee earned £60,000 or more during the current or preceding year.

Included within wages and salaries is £32,119 paid in respect of defined contribution pension scheme payments (2021: £9,563) There was £2,935 outstanding at 31 March 2022 (2021: £2,068)

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	521,584	204,207	725,791
Charitable activities			
Service Level Contracts	-	197,759	197,759
Care Charges	513,417	-	513,417
Other trading activities	57,694	-	57,694
Investment income	456	-	456
Other income	55,570	-	55,570
Total	1,148,721	401,966	1,550,687
EXPENDITURE ON			
Raising funds	16,667	-	16,667
Charitable activities			
Service Level Contracts	738,922	180,712	919,634
Care Charges	817	-	817

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2022**

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Other	73,336	-	73,336
Total	829,742	180,712	1,010,454
NET INCOME	318,979	221,254	540,233
Transfers between funds	221,254	(221,254)	-
Net movement in funds	540,233	-	540,233
RECONCILIATION OF FUNDS			
Total funds brought forward	271,755	-	271,755
TOTAL FUNDS CARRIED FORWARD	811,988	-	811,988

15. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2021	293,654	67,883	37,769	140,500	539,806
Additions	-	2,995	8,584	-	11,579
Disposals	-	-	(833)	-	(833)
At 31 March 2022	<u>293,654</u>	<u>70,878</u>	<u>45,520</u>	<u>140,500</u>	<u>550,552</u>
DEPRECIATION					
At 1 April 2021	-	17,815	32,548	108,420	158,783
Charge for year	-	11,211	8,942	8,020	28,173
Eliminated on disposal	-	-	(833)	-	(833)
At 31 March 2022	<u>-</u>	<u>29,026</u>	<u>40,657</u>	<u>116,440</u>	<u>186,123</u>
NET BOOK VALUE					
At 31 March 2022	<u>293,654</u>	<u>41,852</u>	<u>4,863</u>	<u>24,060</u>	<u>364,429</u>
At 31 March 2021	<u>293,654</u>	<u>50,068</u>	<u>5,221</u>	<u>32,080</u>	<u>381,023</u>

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2022

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	121,044	81,138
Prepayments	<u>7,811</u>	<u>7,749</u>
	<u>128,855</u>	<u>88,887</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	2,667	4,858
Social security and other taxes	18,368	9,732
VAT	5,700	5,700
Other creditors	504	3,443
Deferred income	55,272	45,142
Accrued expenses	<u>25,164</u>	<u>22,323</u>
	<u>107,675</u>	<u>91,198</u>

Deferred income

	2022	2021
	£	£
Deferred income at 1 April 2021	45,142	9,250
Resources deferred during the year	55,272	45,142
Amounts released from prior year	<u>(45,142)</u>	<u>(9,250)</u>
Deferred income at 31 March 2022	<u>55,272</u>	<u>45,142</u>

Deferred income relates to income received in the year specifically relating to performance conditions to be met in the following year.

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	2,458	4,049
Between one and five years	<u>-</u>	<u>2,458</u>
	<u>2,458</u>	<u>6,507</u>

Operating lease payments recognised as an expense during the period was £2,552 (2021: £8,541).

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2022**

19. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	811,988	35,155	19,285	866,428
Restricted funds				
Restricted	-	19,285	(19,285)	-
TOTAL FUNDS	<u>811,988</u>	<u>54,440</u>	<u>-</u>	<u>866,428</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	707,120	(671,965)	(35,155)
Restricted funds			
Restricted	395,767	(376,482)	19,285
TOTAL FUNDS	<u>1,102,887</u>	<u>(1,048,447)</u>	<u>54,440</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	271,755	318,979	221,254	811,988
Restricted funds				
Restricted	-	221,254	(221,254)	-
TOTAL FUNDS	<u>271,755</u>	<u>540,233</u>	<u>-</u>	<u>811,988</u>

SERVE

**Notes to the Financial Statements - continued
for the year ended 31 MARCH 2022**

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,148,721	(829,742)	318,979
Restricted funds			
Restricted	401,966	(180,712)	221,254
TOTAL FUNDS	<u>1,550,687</u>	<u>(1,010,454)</u>	<u>540,233</u>

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	271,755	354,134	240,539	866,428
Restricted funds				
Restricted	-	240,539	(240,539)	-
TOTAL FUNDS	<u>271,755</u>	<u>594,673</u>	<u>-</u>	<u>866,428</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,855,841	(1,501,707)	354,134
Restricted funds			
Restricted	797,733	(557,194)	240,539
TOTAL FUNDS	<u>2,653,574</u>	<u>(2,058,901)</u>	<u>594,673</u>

At the end of the accounting period, the balance within the restricted fund is eligible to be transferred to the unrestricted fund in accordance with the funding agreement.

SERVE

Notes to the Financial Statements - continued
for the year ended 31 MARCH 2022

20. RELATED PARTY DISCLOSURES

During the year, an individual related to a trustee received employment related remuneration totalling £10,778.53 (2021: £8,584.16). At the year end there was a balance of £0 (2021: £0) due to the related party.

21. FUNDS HELD AS AGENT

The charity received the following funds as agent:

North Northamptonshire Council Community Transport £9,860

Northamptonshire Carers Befriending Health ICAN grant £78,645

As at the Balance Sheet date £12,913 (2021: £nil) was held by SERVE and not distributed.

SERVE

Detailed Statement of Financial Activities
for the year ended 31 MARCH 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,659	9,716
Gift aid	-	739
Legacies	8,679	12,750
NVCA donation	-	438,148
Donated services and facilities	106,526	143,867
Other grants	<u>62,718</u>	<u>120,571</u>
	188,582	725,791
Other trading activities		
DBS	46,407	32,859
Transport registration	26,592	24,794
Other charges	<u>10,547</u>	<u>41</u>
	83,546	57,694
Investment income		
Rents received	-	262
Deposit account interest	<u>43</u>	<u>194</u>
	43	456
Charitable activities		
Council	114,103	186,995
Northamptonshire NHS	135,580	10,764
Contributions and charges	581,033	508,080
Equipment sales	-	3,452
Hire charges	-	255
Shop commissions	<u>-</u>	<u>1,630</u>
	830,716	711,176
Other income		
Other income	<u>-</u>	<u>55,570</u>
Total incoming resources	1,102,887	1,550,687
EXPENDITURE		
Raising donations and legacies		
Fundraising and expenses	16,892	16,667

SERVE

Detailed Statement of Financial Activities
for the year ended 31 MARCH 2022

	2022	2021
	£	£
Raising donations and legacies		
Charitable activities		
Wages	698,941	684,910
Care costs	160,851	59,880
Depreciation of tangible fixed assets	28,174	32,756
Loss on sale of tangible fixed assets	<u>-</u>	<u>(902)</u>
	887,966	776,644
Support costs		
Governance costs		
Wages	115,098	46,487
Auditors' remuneration	7,200	4,800
General office costs	<u>21,291</u>	<u>165,856</u>
	<u>143,589</u>	<u>217,143</u>
Total resources expended	<u>1,048,446</u>	<u>1,010,454</u>
Net income	<u>54,440</u>	<u>540,233</u>

SERVE

England & Wales - Charity number 1043321

Accounts

REGISTERED COMPANY NUMBER: 02951827 (England and Wales)
REGISTERED CHARITY NUMBER: 1043321

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
SERVE

Elsby & Company (Sywell) Ltd
Statutory Auditors
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

SERVE

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 MARCH 2021

	Page
Reference and Administrative Details	I
Report of the Trustees	2 to 17
Report of the Independent Auditors	18 to 21
Statement of Financial Activities	22
Balance Sheet	23
Cash Flow Statement	24
Notes to the Cash Flow Statement	25
Notes to the Financial Statements	26 to 36
Detailed Statement of Financial Activities	37 to 38

SERVE

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 MARCH 2021

TRUSTEES

A Armson Chairman/ Director
M Coles Treasurer
J Baker Director
Z Cunliffe Director
T Higgs Director
T James Director
M Core Director
Ms M C Gresswell Director (appointed
18.11.20)

COMPANY SECRETARY M Core

REGISTERED OFFICE

The Old Auction Rooms
8 West Street
Rushden
Northamptonshire
NN10 0RT

REGISTERED COMPANY NUMBER 02951827 (England and Wales)

REGISTERED CHARITY NUMBER 1043321

AUDITORS

Elsby & Company (Sywell) Ltd
Statutory Auditors
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

SOLICITORS

Hannah Solicitors
11 Church Street
Rushden
Northants
NN10 9YU

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Reference and administrative details

Charity Name:	SERVE
Charity registration number:	1043321
Company registration number:	2951827
Registered Office and Operational address:	8 West Street Rushden Northants NN10 0RT

Directors & Members (Management Committee)

Alan Armson	Chairman
Martin Coles	Treasurer
Maureen Core	Secretary
Jimmy James	Director
Jake Baker	Director
Zara Cunliffe	Director
Trevor Higgs	Director
Marie Gresswell	Director - appointed 23/11/2020

In accordance with the company's articles of association, Mr A Armson and Mr J Baker retire by rotation and both offer themselves for re-election.

All trustee/directors of SERVE are required to disclose any matter that may be considered as being a conflict of interest and may not vote on any matter that may be of conflict. They do not receive any payment for the services they provide to the company but may receive reasonable out of pocket expenses incurred in the discharge of their official duties.

Chief Executive Officer (CEO)

The CEO is responsible for the day-to-day management of SERVE's affairs and for implementing policies agreed by the Management Committee. The CEO is assisted by senior managers.

Senior Managers (as of 31 March 2021)

CEO	Jessica Slater
Registered Care Manager	Samantha Horne
Befriending Manager	Jonathan Cook
Transport Manager	Jenni Anker
Wellbeing Manager	Gemma Hager
Project Manager (Wellingborough/East Northants)	Cheryl Smith

Head Office Staff (as of 31 March 2021)

Finance & Payroll Coordinator	Natalie Clarke
Finance Assistant	Sonia Richardson
DBS Administrator	Michelle Bathurst
Befriending Coordinator (Kettering/Corby)	Olivia Clarke
Administrator/Telephone Befriender	Ruth Moore
Scheduler	Sarah Boyle
Homecare Team Leaders	Hayley Kingston
	Ashley Davidson
Reception & Transport Assistant	Gill Willis
Well-being Coordinator	Judith Nelson
Community Support Officer	Jenny Standen

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2021**

Volunteers

SERVE has a long tradition of voluntary service. The organisation was founded in 1981 by a team of volunteers and did not employ a paid manager until two years after its formation. Today, SERVE has an average active portfolio of 206 volunteers and the Trustees wish to acknowledge the tremendous service that they provide. The number of hours that volunteers contributed between April 2020 and March 2021 is 9195, with a notional value in excess of £91,205. (Based on NMW 2020 plus 13.8% on costs).

The Covid-19 pandemic and the first lockdown saw several services replaced by community resilience voluntary services in the community and this has impacted on our regular volunteer hours delivered which are usually approximately 30,000 plus. It also had a positive impact of our services. As a result, new volunteers recruited during the pandemic have continued to volunteer in other departments.

Member Organisations

Members are recruited through a skills audit process by the current Directors/Members. As of 31st March 2021, the Directors mentioned above were individual members along with the organisations listed below:

Royal British Legion
The Cobblers Day Centre
Rushden Branch Royal Air Force Association
St Vincent de Paul Society

OBJECTIVES AND ACTIVITIES

Objectives and aims.

In accordance with its Memorandum of Association, the objects of the Company shall be to promote any charitable purpose for the benefit of the community, in particular the aged and disabled members of the community, in Rushden in the County of Northamptonshire and Bedfordshire, and in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.

The focus of our work and how our services deliver public benefit.

SERVE promotes the independence of vulnerable adults' people and people with disabilities. Our aim is to provide a range of services to assist them to live at home independently for as long as they wish to do so. Our services improve their quality of life, improve their health and well-being, and prevent poverty and isolation.

Strategic Overview

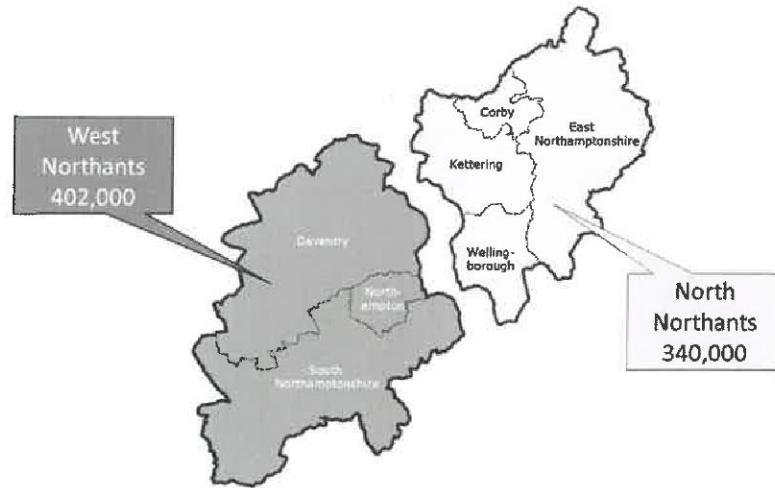
The Annual Report brings together the many reports to the Management Committee and illustrates the scope, the scale of the Charity's activities and the issues it faces as it plans for the following year.

Further to our 2020 report, we are still delivering services in challenging times due to the global Covid-19 pandemic. However, we are now starting to bring back services that were stopped due to national lockdowns, which will keep new resilience services going that have been created during the pandemic for those who still need our support. These include grocery and prescription deliveries and our popular Meals on Wheels service. The services will remain whilst the demand for these is ongoing.

Serve is well placed with the infrastructure and knowledge to step up to providing vital support to vulnerable adults in the local community in these times of crisis.

Covid 19 has been affected by the setup of the two new unitary councils that took over from the existing County, District and Borough Councils. The West and North unitary councils were set up on the 1st April 2021 and are now operating. Existing contracts within the voluntary sector were rolled over until March 2022 to sustain consistency of services to the residents.

SERVE
REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2021



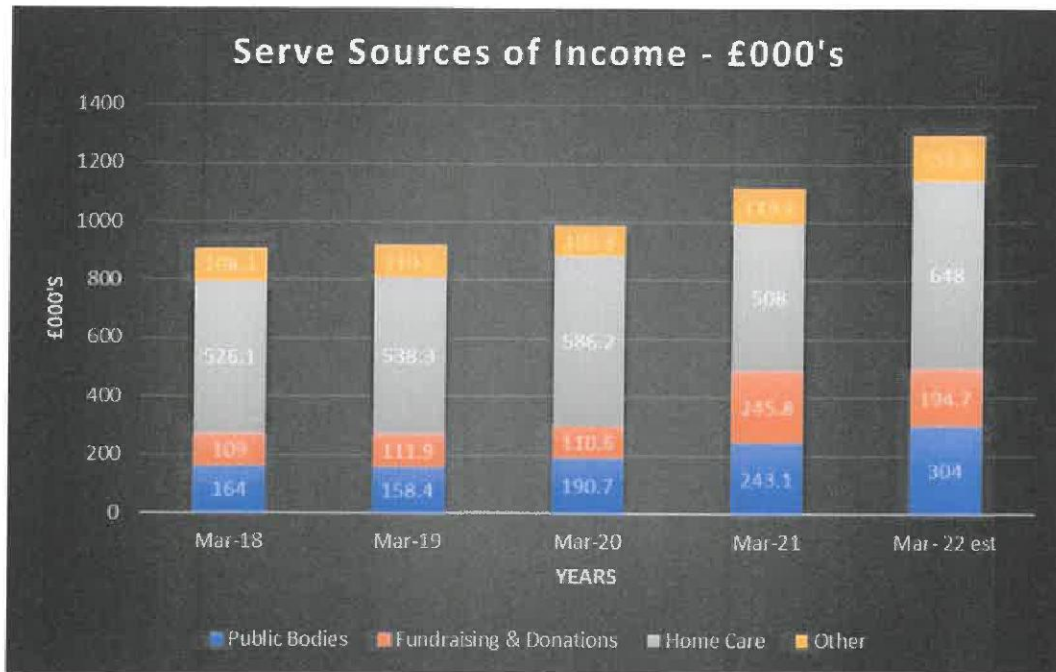
Last year we were notified by Public Health that our Social Wellbeing Contract would cease on 31st March 2021. This has now taken place and Serve have had a cut of £102,000 to the Wellbeing Activities. Although this is a challenge in the current climate, we anticipated this outcome and as a result started additional fundraising to support some of those activities. Some of those activities have now been partially funded and we will continue to fundraise. There is no indication from the statutory authorities that they will fund these activities in the future, and it is uncertain what will happen at this stage.

The graph below shows the forecast financial profile for 2020/21, 2021/22 and earlier years. It indicates an increase in Homecare services in line with SERVE's strategy for growth in this area, to offset future potential loss of funding from Public Bodies. However, Covid 19 is impacting on quantum of this and other charged for services. Therefore, the reality may be that these projections are not achieved. On the positive side there has been a significant increase in fundraising as beneficiaries have been extremely generous to assist with the negative impacts of the virus.

From April 2020, SERVE acquired Nene Valley Community Action (NVCA) and as a result closed the charity NVCA. Contracts were novated over to SERVE and the graph below shows a spike in public bodies funding streams as we continue to deliver these vital services.

The Covid -19 pandemic resulted in some vital funds received from the Big Lottery to extend our befriending services into Kettering during the crisis. The service has highlighted the need for such support and as a result SERVE have been awarded a contract funded through ICAN (Integrated Care Across Northamptonshire) and the GPA (General Practise Alliance) to lead on a Countywide Befriending Project at Scale working in partnership with Northamptonshire Carers, Daventry Volunteer Centre, and Voluntary Impact Northamptonshire.

SERVE
REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2021



SERVE's business planning process means that it will be reviewing current plans over the next financial year. However, the existing plan takes account of a changing climate created by the changing environment within which social services that are being commissioned and the challenges of a growing population of older people. The Trustees and key staff have realised the importance of an increasing demand for wellbeing services, they recognised the harsher funding environment and the need for SERVE to become more independently financially sustainable.

The current business plan sets out key priorities which give a commitment to growth, a commitment to provide good quality services to beneficiaries and the need to run the organisation efficiently, with the requirement for financial sustainability and independence.

The key outcomes from the business plan are:

- a) The plan affirms SERVE's key objective to help independent living of the aged and infirm within the environs of East Northamptonshire District and North Bedfordshire.
- b) To support statutory bodies in the County of Northamptonshire through hospital discharge interim low-level care.
- c) SERVE will continue to place emphasis on services that make a real difference to quality of life that are either neglected or poorly resourced by the state or service providers.
- d) The main strategic issues identified:
 - i) SERVE will continue to develop sustainable sources of income with less reliance on public grants or vulnerable service contracts.
 - ii) To become a catalyst for significant volunteering in the local community.
 - iii) To greatly increase provision of services that require volunteers, e.g., drivers, domestic shoppers, gardeners, befriending activity to centre tutors etc.
 - iv) Increase net revenues arising from trading activities, e.g., home care.
 - v) To further develop partnership to increase the range of services, avoid replication and increase success for search of funding.
- e) To develop wellbeing services which will become more self-sustainable to lessen the burden of fundraising and maintain essential services.
- f) The need to develop operational plans to fulfil our strategic objectives for volunteering and home care.

In April 2020, SERVE and Nene Valley Community Action (NVCA) combined NVCA was closed as a registered charity and company and became a department of SERVE. All employed head office staff from both organisations moved into 8 West Street, Rushden, Northants, NN10 0RT.

NVCA was originally born out of SERVE in 2008 and made a success of delivering infrastructure services, befriending across East Northants and Wellingborough and an Informal Carers Short Breaks service along with many other projects well received by the residents in the community.

SERVE

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2021

The trustees agreed in 2018 that the two organisations should combine, all service and employment contracts were novated and Tupe'd over to SERVE in April 2020.

Since the two organisations joined together, SERVE have continued to support vulnerable people in the community through the befriending project, Home@Lone, Infrastructure services to support Wellingborough District and Informal Carers Support.

The pandemic and additional government funding in response to Covid-19 created an opportunity to expand the Home@Lone into Kettering. This was recognised by the statutory health authorities and in April 2021, we were awarded an NHS contract to deliver and lead on Countywide Befriending Programme at scale on a 12- month pilot project. The project is being delivered in partnership with Northamptonshire Carers and the Happy at Home schemes run by Daventry Volunteer Centre and Voluntary Impact Northamptonshire.



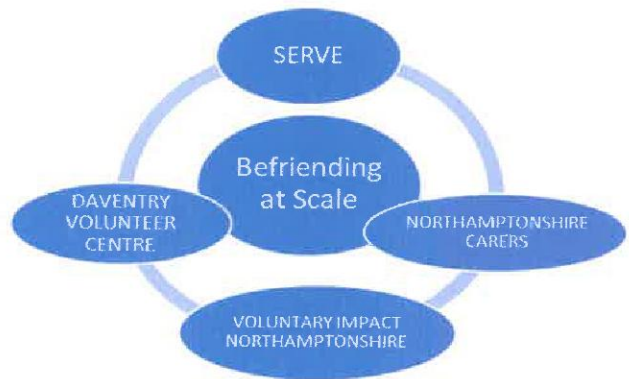
ACHIEVEMENT AND PERFORMANCE
Operational Overview

Health and Wellbeing Opportunities

The Northamptonshire Health and Care Partnership (NHCP) consists of key health and care organisations in the county.

All partners involved remain separate organisations with their own local responsibilities, they are committed to working together towards a positive future for community services.

By working more closely in partnership, they are ambitious about doing things differently and clear on local priorities; so together than can improve the quality of care and the health and wellbeing of our community.



SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2021**

The partners included:

Social Care

GP Practices

Local Government

Ambulance services

Voluntary and Community services

Health and Care commissioners

One of the key focus areas of work for the **NHCP**, is **ICAN (Integrated Care Across Northamptonshire)** and starts its first year of its Five-Year Roadmap. Its purpose is to deliver a refreshed focus and way to improve the quality of care and achieve the best possible outcome of health and wellbeing for older people across the county, supporting them to maintain their independence and resilience for as long as possible. In line with NHCP's vision for positive lifetime of health, wellbeing and care in the community, the three core aims of the iCAN programme are to:

- 1) Ensuring we choose well: no one is in hospital without a need to be there.
- 2) Ensuring people can stay well.
- 3) Ensuring people can live well: by staying at home if it is right for them.

With a growing and ageing population and more people living with increasingly complex long-term health conditions, Northamptonshire's health and social care system faces a number of key challenges today and in the near future. Majority of patients want to be at home, not in hospital, and we know that we can improve the long-term health and wellbeing outcome that we are supporting people to achieve. We also know that if we carry on working in the same way as we do currently, within four years we will no longer be able to properly support the health and care needs of the county's older residents.

One of the key areas of work is a **Countywide Befriending Service** and SERVE is in a unique position to lead and deliver this piece of work. Befriending is known to be a of vital importance to provide opportunities for people's social interaction and them feeling part of the community. SERVE is the Countywide lead, supported by locality coordinators in each area, working with other voluntary sector partners in the West Unitary. We will all build a network of volunteers and link to multi-disciplinary welfare teams in order to facilitate this work.

Other Services we provide:

Homecare Services

Northamptonshire has the highest population growth in the over 70's, which emphasises the importance of promoting independence and quality of life for adults as we age. Social isolation and loneliness are critical issues that affect quality of life for older people.

Homecare is valuable to our beneficiaries, it supports prevention of hospitalisation, gives more people the opportunity to live in their homes for longer and promotes social inclusion. SERVE recognises the importance of supporting care in the home. Along with other vital services, SERVE provides a holistic approach to care. The service provides personal and domestic care and within the financial year SERVE delivered 28173 hours.



SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2021**

Homecare is delivered by fully trained care workers, who have been DBS checked and supported by experienced management on an ongoing basis through supervision and appraisal. SERVE charge a competitive rate for homecare services and any contribution in surpluses go back into the business to support our voluntary services. Our plan was to grow the homecare hours delivered each month, with a target of delivering 3,000 hours per month to be delivered by the end of the year. The increase was targeted to improve the income stream and enable the business to become more financially sustainable. However, the business was unable to achieve this goal during the year and the global pandemic has impacted significantly. A new monthly target of 2800 hours by March 2022 has been set. The care support team have been crucial throughout the pandemic and our beneficiaries have relied on their support and to keep them safe. **THANK YOU TO ALL OUR CARE TEAM!!**

Wellbeing

SERVE's Wellbeing Services in the local community are perfectly and uniquely placed to prevent social isolation and loneliness. They sustain independence by recognising and meeting the needs of people who are not in the social care system, ensuring they are part of a supportive community that promotes their quality of life. The established wellbeing department comprises of a wellbeing centre, an activity centre and community buildings with access to our own minibuses which provide disabled access to the facilities.

Our wellbeing activities are run from community centres and outdoor parks in the East Northamptonshire District

Activities Include:

Stronger Seniors (OTAGO)
Craft
Digital Dodgers -Computer Training
Movement to Music
Community Forum
Musical Moments
Seated Yoga
Day Trips



During the Covid-19 pandemic, our exercise groups moved outdoors. It was so popular; we plan to continue with a mix of indoor and outdoor activity during the better weather months.

See the video link below:

<https://youtu.be/ol8b2X4dVmQ>

SERVE

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2021

The Day & Activity Centre (Higham Ferrers)

The centre is open 5 days per week and offers activities throughout the day, minibus transportation and a two-course hot meal.



The Day & Activity Centre and Minibus Day Trips converted their services to support the community during the Covid-19 Pandemic.

MEALS ON WHEELS were delivered to the local community who would normally rely on Day Centre support.



433 meals have been delivered during a 5-month period!!

The Day & Activity Centre also offers **Bathing**.



SERVE
REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2021

Community Transport

SERVE and Volunteer Action based in Oundle work in partnership to deliver the contract supporting the whole of East Northamptonshire with their transport needs. The scheme was funded by East Northamptonshire Council, Northamptonshire County Council and the NHS up to 31st March 2021.



This community transport scheme mainly provides for medical related journeys. SERVE have also given people access to regular shopping journeys to undertake their weekly shop. This includes assistance to carry goods from store to home, and it also enables older people to access a meal at a supermarket cafeteria. SERVE have a purpose-built wheelchair accessible vehicle which can be used for both medical and social purposes.

The transport scheme has access to 40 volunteer drivers who undertake medical related journeys using their own cars. Drivers will escort clients to and from their door and wait with them during their appointment period. Beneficiaries are charged a modest fare based on a national standard set mileage rate to cover volunteer driver expenses.

Our Covid-19 Response

Throughout the Covid-19 pandemic, the transport scheme continued to operate, and 2850 medical journeys were delivered, despite the lack of NHS capacity within medical centres and hospitals and majority of volunteers shielding. We have been the main point of call for people needing transport to get their Covid-19 vaccines and have also supported the Wellingborough District Community Transport Scheme.

In addition, we had an incredible 144 volunteers come forward to support the local community with wellbeing calls and to provide their essential shopping and prescription needs.

Carers - Needs & Aspirations Programme (Countywide)

There are 70,000 Carers in Northamptonshire.



The Carers Needs & Aspirations service is delivered in partnership with Northamptonshire Carers. SERVE are part of the 'Carers Countywide Partnership' which brings together other voluntary organisations such as SERVE, Alzheimer's society, Carers Voice, AGE UK and lead commissioners and statutory bodies such as the Health and Care Partnership, County Council, Northamptonshire Health Foundation Trust and others to address the needs of informal Carers in Northamptonshire through formal strategic development.

The Needs & Aspirations Programme is one part of the strategy providing short respite breaks to informal Carers. Each year 1000 places are allocated and Carers from all over the County can access these activities to take a break from their caring role.

Activities range from afternoon tea, health walks, flower arranging, visits to historic landmarks, holistic therapies, chocolate tasting and many, many more!

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2021**



Sewing workshop at Castello Lounge, carers making Lavender Owls.



Support throughout the pandemic was essential to ensure carers did not feel isolated. Serve provided online exercise programmes and newsletters to keep carers engaged.

Disclosure and Barring Service Umbrella Body

SERVE offers a DBS service which support other voluntary organisations in the recruitment of staff and volunteers and aligns with our infrastructure service.

This is a charged for service supporting voluntary sector organisations that require the specialist skills of a qualified administrator to authorize criminal record checks on individuals within UK Data Protection legislation and DBS compliance.

The service supports hospitals, GP surgeries, businesses and voluntary sector organisations across the UK. On average around 2000 **DBS checks** are processed each year. All funds are reinvested in the voluntary services of the organisation.

Voluntary Sector Infrastructure (Wellingborough)

The infrastructure contract is funded through Wellingborough District Council (North Northants Council) and is a community support service for organisations in Wellingborough.

It provides:

- Volunteer Brokerage for the Voluntary Sector in partnership with 5 other infrastructure partners in the County.
- Supports the identification of needs in the local community and facilitates improvements in service provision to meet those needs.
- Assists local voluntary organisations and community groups to function more effectively and deliver a quality service.
- Facilitates effective communications, networking and collaboration amongst local voluntary organisations and community groups.
- Enables the diverse views of the local voluntary and community sector to be represented and supports structures which promotes effective cross-sector partnership working.
- Ensures the third sector's role as an integral part of local planning and policy making.
- Ensures the sector has access to volunteers to support their work, and to engage people in the community.

SERVE

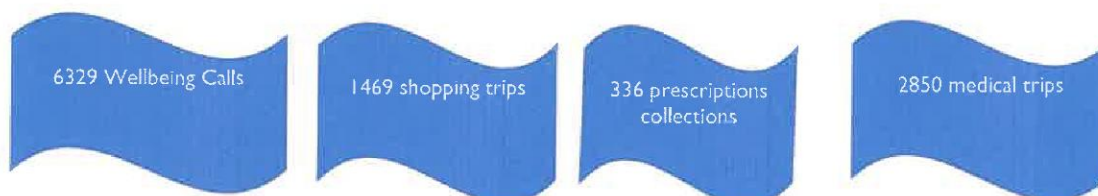
REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2021**

Examples of delivery are:

- E-Bulletin with volunteering opportunities, volunteer recruitment, funding opportunities, networking opportunities and voluntary local events etc, which are delivered weekly to over 300 contacts and then cascaded via partners to many others.
- Supply of policies.
- Voluntary sector training through Local Infrastructure Organisations Northamptonshire (LION) including safeguarding, lone working, volunteer recruitment, managing a successful AGM, Disability awareness etc.
- X4 Consortium events per annum.
- Database of 2,500 charities operating in Northamptonshire.

Community Wellbeing Resilience Throughout the Pandemic

Whilst most businesses across the UK closed down on the 23rd March 2020 when the national lockdown started, SERVE were part of the resilience to combat loneliness and to support those shielding from the virus.



SERVE

REPORT OF THE TRUSTEES for the year ended 31 MARCH 2021

The Big Lottery and the Northamptonshire Community Foundation awarded SERVE with funds to support vulnerable people through Covid-19

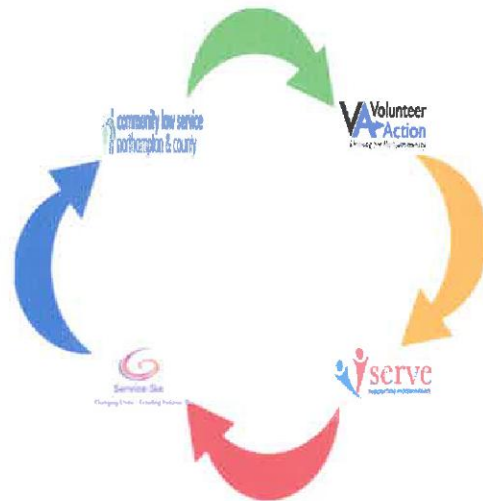


SERVE was in partnership with the Community Resilience Hub set up by the Government which was led by the District Councils.

The partnership has a network of voluntary organisations, including mental health support, family support and finance and benefits advice.

The project dealt with complex cases referred by the community cells to enable us to support vulnerable people effectively and ensure consistent follow up care after the restrictions social distancing measures were lifted.

- Vulnerable adults felt supported with mental health via virtual online support and telephone befriending.
- Families were supported by a professional team of family support links and youth counselling.
- Vulnerable adults were supported with their universal credit applications and finance/budget management.



“Charity sees the need, not the cause”

Voluntary Services

SERVE is very fortunate to have a strong volunteer base and employ a volunteer coordinator who actively recruits new volunteers. SERVE is always looking for new ways to attract people to assist with administrative functions and to raise skill levels within the volunteering sector. SERVE conduct induction training for all volunteers and also offer on the job training to improve skills where necessary.

During the year 144 volunteers engaged in a wide range of Covid-19 response support activities.

Volunteer Hours delivered
9195

SERVE
REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2021

Publicity

SERVE has its own web site and participate in regular networking forums and partnership arrangements to keep abreast of current changes and to raise awareness of the issues surrounding older people.

Charitable activities

The Trustees have a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks SERVE faces and implementing ways to mitigate those risks. The Register is monitored by the Management Committee and departmental managers of SERVE.

FINANCIAL REVIEW

Financial Position

The Statement of Financial Resources for the year to 31st March 2021 shows total income of £1,550,687 (2020: £989,626) and after all expenses a net surplus of £540,233 (2020: £92,685 deficit). The surplus directly impacted on our cash balances - raising from £162,341 at the beginning of the year to £433,276 at the end.

Although we have achieved a surplus in the year, there are particular difficulties currently being experienced by SERVE and other organisations in the social care sector. However, due to future funding uncertainties (which were identified over three years ago), the trustees and management team will continue to pursue their goal of financial independence from the vagaries of the historical grant system. This requires significant growth in home care and other trading operations and in the short term may require investment in resources before deficits can be eliminated.

SERVE have sufficient reserves and run at 7 months operational cost reserves. This takes into account the merger with NVCA.

Financially:		2021	2020
•	Fundraising & Donations:	£725,791	£137,372
•	Service Levels Agreements:	£202,833	£165,428
•	Transport & Care Charges:	£533,178	£685,038

Investment policy and objectives

The Trustees considered that the charitable company has insufficient funds for them to be invested in the longer term. All funds that are not required for immediate use are held on interest, bearing deposit and reviewed on a monthly basis.

Reserves Policy

The Balance Sheet shows net assets on 31st March 2021 of £811,988 (2020: £271,755). Of this balance £Nil, (2020: £Nil) is restricted funds.

The trustees have considered the need to maintain and monitor the level of unrestricted reserves and have built this requirement into the current risk register, against potential exposure from any significant loss of income. The risk register is monitored through regular finance sub - committee meetings.

At any point in time the ratio of reserves to expenditure will vary due to the timing of events and transactions. But having regard to any exceptional items, the trustees propose to maintain the charity's unrestricted reserves to cover at least four months of future operational expenditure.

Grant Making Policy

The policy of the Trustees is not to make grants to individuals or other charities.

SERVE
REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2021

Equal Opportunities

SERVE is an equal opportunity employer and service provider and will apply objective criteria to assess merit or need. It aims to ensure that no job applicant, employee, volunteer or service user receives less favourable treatment on the grounds of colour, race, nationality, religion, ethnic or national origin, sex, marital status, sexual orientation, age or disability. Selection criteria, assessment and procedures will be reviewed to ensure that individuals are selected, promoted and treated on the basis of their relevant merits, abilities and needs.

All employees and volunteers will be given equal and, where appropriate and possible, special training to enable them to progress both within and outside the organisation. SERVE is committed to a programme of action to make this policy effective and will bring it to the attention of all employees and volunteers.

DBS Disclosure

The Trustees are conscious of the need to protect service users from abuse and other misdemeanours. They have a policy that all employees and volunteers who are engaged in direct service provision are subject to rigorous checks and are subjected to DBS disclosures.

Corporate Governance

Internal controls over all forms of commitment and expenditure are regularly reviewed. Processes are in place to ensure that performance is monitored, and the appropriate management information is prepared and reviewed regularly by both the executive management and the Board of Trustees.

The systems of internal control are designed to provide reasonable assurance against material misstatement or loss. They include:

- A Business Plan and annual budget approved by the Trustees.
- Regular consideration by the Trustees of financial results, variation from budgets and non-financial indicators.
- Delegation of day-to-day management authority and segregation of duties.
- Identification and management of risks.
- Health & Safety issues and procedures.

Risk management

The Trustees have a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks SERVE faces and implementing ways to mitigate those risks. The Register is monitored by the Management Committee and departmental managers of SERVE.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The articles of association of the company govern the appointment of Trustees and members of the Management Committee and in this regard provide the company to:

- Elect the Management Committee at the General Meeting of the Company.
- Subject to the articles of association, an individual may stand for election provided that he/she is a member of the organisation.
- Have a minimum of six persons as a Management Committee.
- Permit the Management Committee to elect one of their number as Chairperson and to co-opt no more than two persons to the Management Committee.

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2021**

Induction and training of new trustees

Newly elected trustees attend meetings with the Chairperson and key members of staff to observe the provision of services to beneficiaries. They are also given guidance which include an outline of their role. On a regular basis Trustees meet with other members of staff, volunteers and users of services to update their knowledge and discuss the organisations impact on beneficiaries.

Acknowledgements

The Trustees are grateful to the following organisations for their support in providing grants, donations and project funding:

Northamptonshire County Council
East Northamptonshire Council
Wellingborough Council
Commsortia
NHS Northamptonshire (Northants Health and Care Partnership)
Department for Transport
Northamptonshire Community Foundation
BIG LOTTERY
ASDA
MORRISONS
MARKS AND SPENCER
Greggs Foundation
Groundworks (Tesco)
Legal and General
Sport England
Northamptonshire Sport
Lord Hanson Foundation
Leeds Building Society
Bedford Borough Council
The Francis Winham Foundation
The D'Oyly Carte Charitable Trust
The Austin and Hope Pilkington Trust
The Constance Travis Charitable Trust
The Concertina Charitable Trust
Douglas Arter Foundation
The Sir Derek Greenaway Foundation
The Thornton Trust
The Pettitt charity
The Edward Gosling Foundation
The Phillips Charitable Trust
Marsh Christian Trust
The Elaine Barratt Charitable Trust
The Margaret Giffen Charitable Trust
Persimmon Homes
The Strangward Trust
Scott Bader Commonwealth
Anglian Water Positive Differences Fund
The 29th May 1961 Charitable Trust
The Wolfson Foundation
The Beatrice Laing Trust
Douglas Compton James Charitable Trust
The Eric Stanton – Northampton Trust
The Maud Elkington Charitable Trust

And to everyone who kindly made donations of cash and goods and for all the staff, Friends of SERVE and volunteers who gave up so much of their valuable time in raising funds.

SERVE

REPORT OF THE TRUSTEES **for the year ended 31 MARCH 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of SERVE for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. This gives a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to;

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity SORP.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, enabling them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:


- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITOR

The auditor, Elsby & Company (Sywell) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the Trustees approved by order of the board of trustees, as the company directors, on 3rd August 2021 and signed on the board's behalf by:



.....
A Armson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SERVE

Opinion

We have audited the financial statements of Serve (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as of 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SERVE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small company's exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF SERVE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

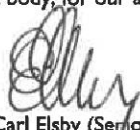
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SERVE**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Carl Elsby (Senior Statutory Auditor)
for and on behalf of Elsby & Company (Sywell) Ltd
Statutory Auditors
Thistledown Barn
Holcot Lane
Sywell
Northampton
Northamptonshire
NN6 0BG

Date:

3/8/21

SERVE

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	83,436	204,207	287,643	137,372
Donation NVCA		438,148	-	438,148	-
Charitable activities					
Service Level Contracts	5	5,074	197,759	202,833	165,428
Transport and Care Charges		533,178	-	533,178	685,038
Other trading activities	3	32,859	-	32,859	-
Investment income	4	456	-	456	799
Other income		<u>55,570</u>	<u>-</u>	<u>55,570</u>	<u>989</u>
Total		1,148,721	401,966	1,550,687	989,626
EXPENDITURE ON					
Raising funds	6	16,667	-	16,667	13,195
Charitable activities					
Service Level Contracts	7	738,922	180,712	919,634	989,167
Transport and Care Charges		817	-	817	-
Other		<u>73,336</u>	<u>-</u>	<u>73,336</u>	<u>79,949</u>
Total		829,742	180,712	1,010,454	1,082,311
NET INCOME/(EXPENDITURE)		318,979	221,254	540,233	(92,685)
Transfers between funds	18	<u>221,254</u>	<u>(221,254)</u>	<u>-</u>	<u>-</u>
Net movement in funds		540,233	-	540,233	(92,685)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>271,755</u>	<u>-</u>	<u>271,755</u>	<u>364,440</u>
TOTAL FUNDS CARRIED FORWARD		<u>811,988</u>	<u>-</u>	<u>811,988</u>	<u>271,755</u>

SERVE

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	381,023	-	381,023	87,493
CURRENT ASSETS					
Stocks	14	-	-	-	1,158
Debtors	15	88,887	-	88,887	118,654
Cash at bank and in hand		<u>433,276</u>	<u>-</u>	<u>433,276</u>	<u>162,341</u>
		522,163	-	522,163	282,153
CREDITORS					
Amounts falling due within one year	16	(91,198)	-	(91,198)	(97,891)
NET CURRENT ASSETS		<u>430,965</u>	<u>-</u>	<u>430,965</u>	<u>184,262</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>811,988</u>	<u>-</u>	<u>811,988</u>	<u>271,755</u>
NET ASSETS		<u>811,988</u>	<u>-</u>	<u>811,988</u>	<u>271,755</u>
FUNDS	18				
Unrestricted funds				<u>811,988</u>	<u>271,755</u>
TOTAL FUNDS				<u>811,988</u>	<u>271,755</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2021 and were signed on its behalf by:


.....
A Armson - Trustee


.....
M Coles - Trustee

The notes form part of these financial statements

SERVE

CASH FLOW STATEMENT
for the year ended 31 MARCH 2021

Notes	2021 £	2020 £
Cash flows from operating activities		
Cash generated from operations	151,130	(66,785)
Tax paid	<u>-</u>	<u>5,211</u>
Net cash provided by/(used in) operating activities	<u>151,130</u>	<u>(61,574)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(31,325)	(34,665)
Sale of tangible fixed assets	1,161	-
Cash acquired on acquisition	149,775	-
Interest received	<u>194</u>	<u>799</u>
Net cash provided by/(used in) investing activities	<u>119,805</u>	<u>(33,866)</u>
Change in cash and cash equivalents in the reporting period	270,935	(95,440)
Cash and cash equivalents at the beginning of the reporting period	162,341	257,781
Cash and cash equivalents at the end of the reporting period	<u>433,276</u>	<u>162,341</u>

The notes form part of these financial statements

SERVE

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 MARCH 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2021	2020	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	540,233	(92,685)	
Adjustments for:			
Depreciation charges	32,756	27,103	
Profit on disposal of fixed assets	(902)	-	
Interest received	(194)	(799)	
Assets acquired on acquisition	(438,148)	-	
Decrease/(increase) in stocks	1,158	(349)	
Decrease/(increase) in debtors	29,768	(17,619)	
(Decrease)/increase in creditors	<u>(13,541)</u>	<u>17,564</u>	
Net cash provided by/(used in) operations	<u>151,130</u>	<u>(66,785)</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>162,341</u>	<u>270,935</u>	<u>433,276</u>
	<u>162,341</u>	<u>270,935</u>	<u>433,276</u>
Total	<u>162,341</u>	<u>270,935</u>	<u>433,276</u>

The notes form part of these financial statements

SERVE

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 31 MARCH 2021**

I. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Income received for a specific restricted purpose is credited to a separate restricted fund which is shown in a note to the financial statements. Total incoming resources credited to restricted funds are disclosed on the statement of financial activities which also shows incoming resources in respect of unrestricted funds. Donations and grants received are credited on the statement of financial activities in the year to which they relate.

Donations and Gifts:

All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor imposed restrictions to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made, property transferred and the amount involved can be quantified. They are included in the statement of financial activities.

Gifts in-kind are accounted for as the trustees' estimate of fair value to the charity or sale value as follows:

- Assets received for distribution by the charity are recognised only when distributed.
- Assets received for resale are recognised, where practicable, when receivable or otherwise sold.
- Gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Donated services and income is included at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. An equivalent amount is charged as expenditure. No income is recognised when there is no financial cost borne by a third party. Voluntary help is not included as income.

Donations under Gift Aid together with the associated income tax recoveries are credited as income when the donation are received and tax claimed.

Grants Receivable:

Revenue grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to specified future periods, in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund, unless it is determined that the acquisition of the assets discharges the restricted fund.

Investment Income:

Investment income, including associated income tax recoveries, is recognised when receivable.

The notes form part of these financial statements

SERVE

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 31 MARCH 2021**

I. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

Expenditure is allocated on an actual use basis on the statement of financial activities between restricted and unrestricted funds, and is further analysed between:

- Cost of raising funds comprise all fundraising costs
- Expenditure on charitable activities includes the costs incurred directly to the fulfilment of the Charity's objectives
- Governance costs (relating to compliance with constitutional and statutory requirements).

Irrecoverable VAT is taken as a core cost.

Support Costs and Governance Costs:

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and accountancy fees.

Tangible fixed assets

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

Improvements to property	- at variable rates on reducing balance
Fixtures and fittings	- at variable rates on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Restricted funds are donations to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

Continued..

SERVE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	9,716	30,773
Gift aid	739	2,052
Legacies	12,750	-
Donated services and facilities	143,867	74,299
Other grants	<u>120,571</u>	<u>30,248</u>
	<u>287,643</u>	<u>137,372</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
DBS	<u>32,859</u>	<u>-</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	262	-
Deposit account interest	<u>194</u>	<u>799</u>
	<u>456</u>	<u>799</u>

Continued..

SERVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021**

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Council	Service Level Contracts	186,995	154,664
Northamptonshire NHS	Service Level Contracts	10,764	10,764
Contributions and charges	Service Level Contracts	5,074	-
Contributions and charges	Transport and Care Charges	508,575	589,928
Transport Registration	Transport and Care Charges	19,225	24,480
Equipment sales	Transport and Care Charges	3,452	14,350
Hire charges	Transport and Care Charges	255	1,539
Shop commissions	Transport and Care Charges	1,630	878
Other charges	Transport and Care Charges	<u>41</u>	<u>53,863</u>
		<u><u>736,011</u></u>	<u><u>850,466</u></u>

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising and expenses	<u>16,667</u>	<u>13,195</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Service Level Contracts	775,827	143,807	919,634
Transport and Care Charges	<u>817</u>	<u>-</u>	<u>817</u>
	<u><u>776,644</u></u>	<u><u>143,807</u></u>	<u><u>920,451</u></u>

8. SUPPORT COSTS

	Governance costs £
Other resources expended	73,336
Service Level Contracts	<u>143,807</u>
	<u><u>217,143</u></u>

Continued..

SERVE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	32,757	27,103
Surplus on disposal of fixed assets	<u>(902)</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Timothy (Jimmy) James was appointed as trustee on the 17th July 2019. He is also our fundraising consultant and was paid £12,750 (2020: £12,240) for fees

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Key management salaries and expenses paid during the year were £102,416 (2020: £135,023)

11. STAFF COSTS AND OTHER EMPLOYEE BENEFITS

	2021	2020
Wages and salaries	683,544	718,672
Pension costs	9,563	10,130
Other employment costs	<u>38,290</u>	<u>59,408</u>
	<u>731,397</u>	<u>788,210</u>

Included within other employment costs is recruitment costs of £1,120 (2020: £2,181) and expenses of £13,755 (2020: £13,755).

The average number of employees during the year was 59 (2020: 62). These were employed according to the following:

	2021 Number	2021 FTE	2020 Number	2020 FTE
Raising funds	1	1	1	1
Charitable activities	55	26	57	27
Governance	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>
	<u>59</u>	<u>31</u>	<u>62</u>	<u>32</u>

No employee earned £60,000 or more during the current or preceding year.

Continued..

SERVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021**

11. STAFF COSTS AND OTHER EMPLOYEE BENEFITS - continued

Included within wages and salaries is £9,563 paid in respect of defined contribution pension scheme payments (2020: £10,130)

There was nothing outstanding at 31 March 2021 (2020: Nil)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,649	103,723	137,372
Charitable activities			
Service Level Contracts	-	165,428	165,428
Transport and Care Charges	685,038	-	685,038
Investment income	799	-	799
Other income	989	-	989
Total	720,475	269,151	989,626
EXPENDITURE ON			
Raising funds	13,195	-	13,195
Charitable activities			
Service Level Contracts	808,884	180,283	989,167
Other	79,949	-	79,949
Total	902,028	180,283	1,082,311
NET INCOME/(EXPENDITURE)	(181,553)	88,868	(92,685)
Transfers between funds	88,868	(88,868)	-
Net movement in funds	(92,685)	-	(92,685)
RECONCILIATION OF FUNDS			
Total funds brought forward	364,440	-	364,440
TOTAL FUNDS CARRIED FORWARD	271,755	-	271,755

SERVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2020	-	63,640	37,835	140,500	241,975
Additions	293,654	23,078	9,814	-	326,546
Disposals	<u>-</u>	<u>(18,835)</u>	<u>(9,880)</u>	<u>-</u>	<u>(28,715)</u>
At 31 March 2021	<u>293,654</u>	<u>67,883</u>	<u>37,769</u>	<u>140,500</u>	<u>539,806</u>
DEPRECIATION					
At 1 April 2020	-	25,814	30,976	97,692	154,482
Charge for year	-	10,836	11,193	10,728	32,757
Eliminated on disposal	<u>-</u>	<u>(18,835)</u>	<u>(9,621)</u>	<u>-</u>	<u>(28,456)</u>
At 31 March 2021	<u>-</u>	<u>17,815</u>	<u>32,548</u>	<u>108,420</u>	<u>158,783</u>
NET BOOK VALUE					
At 31 March 2021	<u>293,654</u>	<u>50,068</u>	<u>5,221</u>	<u>32,080</u>	<u>381,023</u>
At 31 March 2020	<u>-</u>	<u>37,826</u>	<u>6,859</u>	<u>42,808</u>	<u>87,493</u>

14. STOCKS

	2021 £	2020 £
Stocks	-	<u>1,158</u>

Continued..

SERVE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade debtors	81,138	108,329
Prepayments	<u>7,749</u>	<u>10,325</u>
	<u>88,887</u>	<u>118,654</u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade creditors	4,858	8,861
Social security and other taxes	9,732	(2,633)
VAT	5,700	5,700
Other creditors	3,443	2,610
Deferred income	45,142	9,250
Accrued expenses	<u>22,323</u>	<u>74,103</u>
	<u>91,198</u>	<u>97,891</u>
17. LEASING AGREEMENTS		
Minimum lease payments under non-cancellable operating leases fall due as follows:		
	2021	2020
	£	£
Within one year	4,049	24,504
Between one and five years	<u>2,458</u>	<u>6,506</u>
	<u>6,507</u>	<u>31,010</u>

SERVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021**

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	271,755	318,979	221,254	811,988
Restricted funds				
Restricted	-	221,254	(221,254)	-
TOTAL FUNDS	<u>271,755</u>	<u>540,233</u>	<u>-</u>	<u>811,988</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,148,721	(829,742)	318,979
Restricted funds			
Restricted	401,966	(180,712)	221,254
TOTAL FUNDS	<u>1,550,687</u>	<u>(1,010,454)</u>	<u>540,233</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	364,440	(181,553)	88,868	271,755
Restricted funds				
Restricted	-	88,868	(88,868)	-
TOTAL FUNDS	<u>364,440</u>	<u>(92,685)</u>	<u>-</u>	<u>271,755</u>

Continued...

SERVE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	720,475	(902,028)	(181,553)
Restricted funds			
Restricted	269,151	(180,283)	88,868
TOTAL FUNDS	<u>989,626</u>	<u>(1,082,311)</u>	<u>(92,685)</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	364,440	137,426	310,122	811,988
Restricted funds				
Restricted	-	310,122	(310,122)	-
TOTAL FUNDS	<u>364,440</u>	<u>447,548</u>	<u>-</u>	<u>811,988</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,869,196	(1,731,770)	137,426
Restricted funds			
Restricted	671,117	(360,995)	310,122
TOTAL FUNDS	<u>2,540,313</u>	<u>(2,092,765)</u>	<u>447,548</u>

Continued..

SERVE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2021

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

20. FUNDS HELD AS AGENT

The charity received the following funds as agent:

East Northants Council Community Transport
Northamptonshire CCG Community Transport

As at the Balance Sheet date £nil (2020: £nil) was held by SERVE and not distributed.

21. NENE VALLEY COMMUNITY ACTION GROUP (NVCA) TRANSFER

NVCA Transferred its assets to SERVE on 1st June 2020. The objectives of NVCA are closely aligned with SERVE. NVCA was originally a department of SERVE in 2008 before splitting and becoming an independent charity. The trustees of both Charities agreed in 2018 that the two organisations should be combined once again. The value of the assets transferred is recognised as income within Donations. The property has been introduced at fair value. Following the business coming together there was a donation of

- Cash £149,775
- Freehold Property at Fair Value £293,654
- Other Assets/Liabilities £(5,281)

SERVE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 MARCH 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,716	30,773
Gift aid	739	2,052
Legacies	12,750	-
NVCA donation	438,148	-
Donated services and facilities	143,867	74,299
Other grants	<u>120,571</u>	<u>30,248</u>
	725,791	137,372
Other trading activities		
DBS	32,859	-
Investment income		
Rents received	262	-
Deposit account interest	<u>194</u>	<u>799</u>
	456	799
Charitable activities		
Council	186,995	154,664
Northamptonshire NHS	10,764	10,764
Contributions and charges	513,649	589,928
Transport Registration	19,225	24,480
Equipment sales	3,452	14,350
Hire charges	255	1,539
Shop commissions	1,630	878
Other charges	<u>41</u>	<u>53,863</u>
	736,011	850,466
Other income		
Other income	<u>55,570</u>	<u>989</u>
Total incoming resources	1,550,687	989,626
EXPENDITURE		
Raising donations and legacies		
Fundraising and expenses	16,667	13,195
Charitable activities		
Wages	684,910	638,040
Carried forward	684,910	638,040

This page does not form part of the statutory financial statements

SERVE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 MARCH 2021**

	2021	2020
	£	£
Charitable activities		
Brought forward	684,910	638,040
Care costs	59,880	101,047
Depreciation of tangible fixed assets	32,756	27,103
Loss on sale of tangible fixed assets	<u>(902)</u>	<u>-</u>
	776,644	766,190
Support costs		
Governance costs		
Wages	46,487	138,618
General office costs	165,856	160,078
Accountancy and legal fees	<u>4,800</u>	<u>4,230</u>
	<u>217,143</u>	<u>302,926</u>
Total resources expended	<u>1,010,454</u>	<u>1,082,311</u>
Net income/(expenditure)	<u>540,233</u>	<u>(92,685)</u>

This page does not form part of the statutory financial statements