

**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**

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**for the year ended 31 MARCH 2023**

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**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:

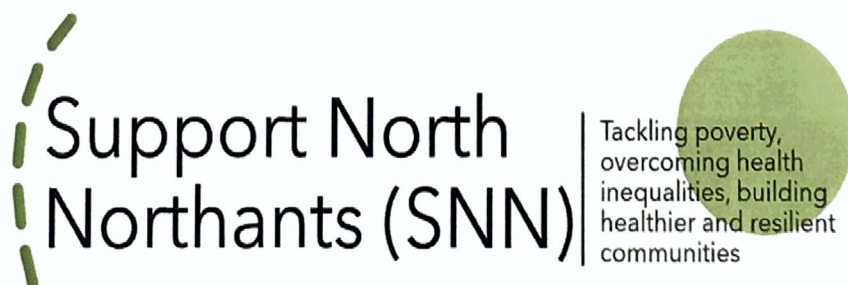
Public Value- the total value we create for the public using our resources, assets, skills, experience and looking beyond ourselves or organisations

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).

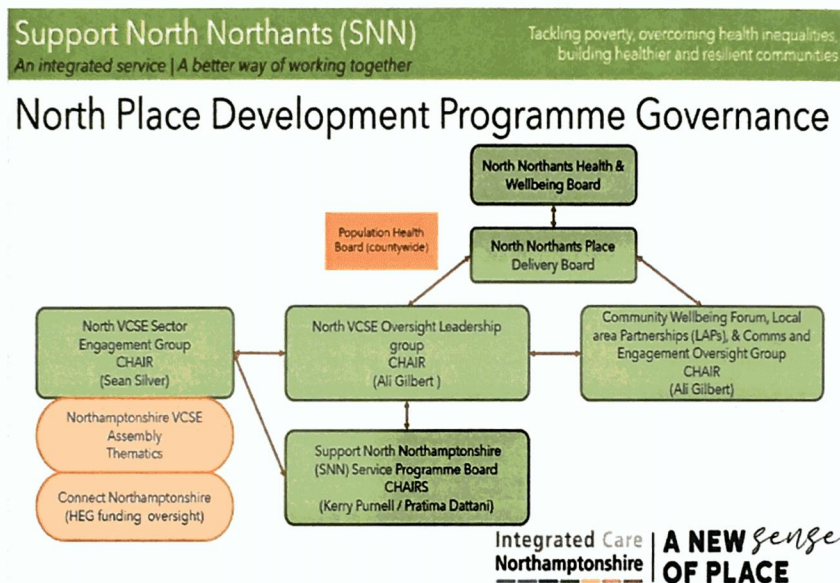
SERVE – East Northamptonshire

Support Northamptonshire – Wellingborough

Groundwork – Corby

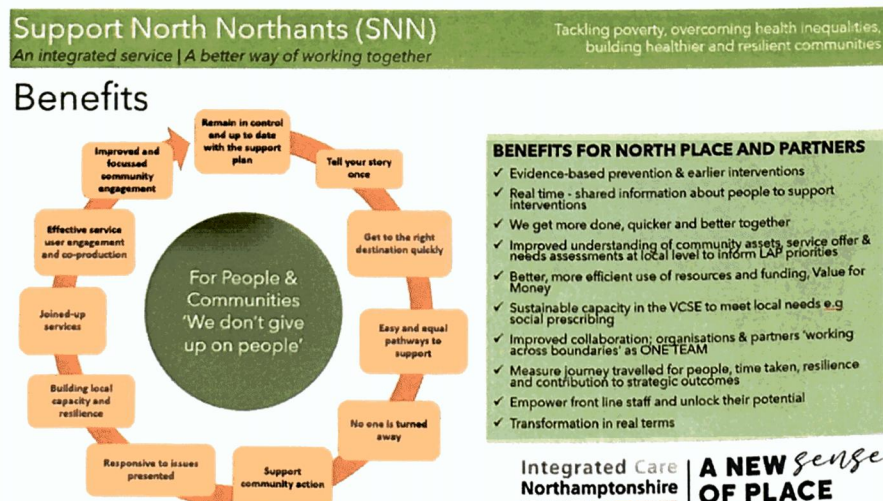
Accommodation Concern – Kettering

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)**

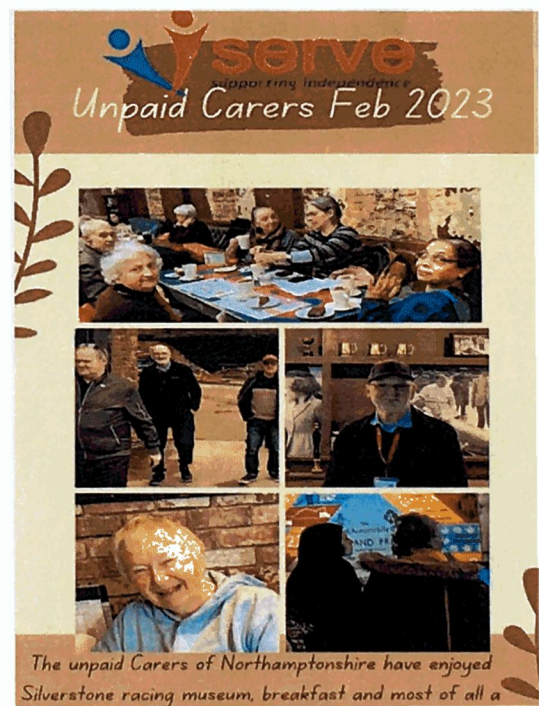
**There are over 70,000 Carers in Northamptonshire!**



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.



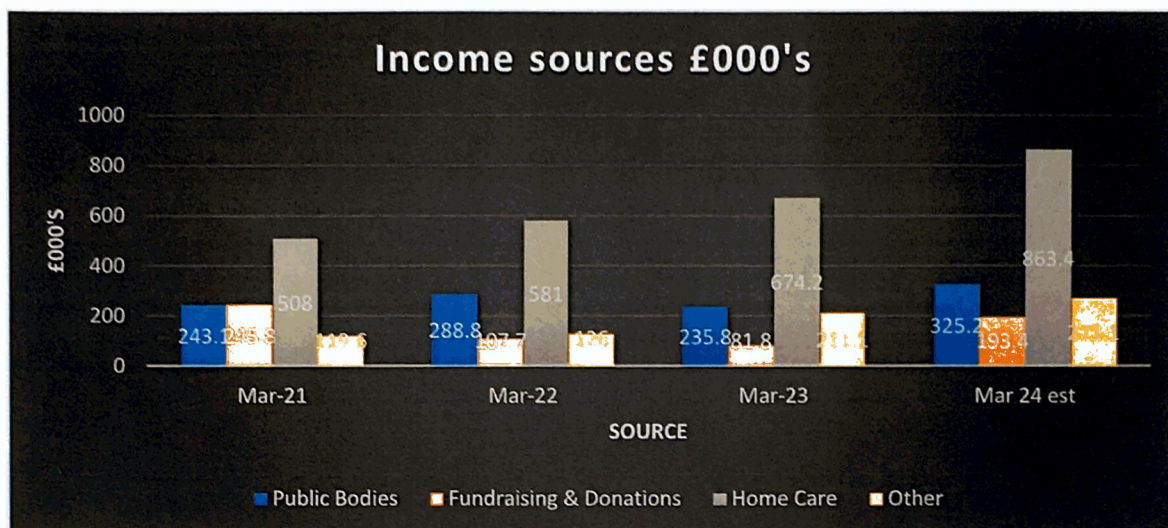
## **SERVE**

### **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.

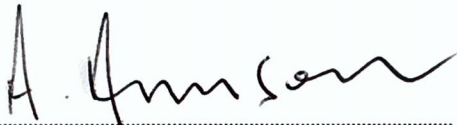
In so far as the trustees are aware:

- 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:

- 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](http://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: 06/010/2023



**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	50,281	163,851	214,132	188,577
<b>Charitable activities</b>	6				
Service Level Contracts		-	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>
<b>Total</b>		<u>839,403</u>	<u>363,521</u>	<u>1,202,924</u>	<u>1,102,882</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	13,062	10,121	23,183	26,573
<b>Charitable activities</b>	8				
Service Level Contracts		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>
<b>Total</b>		<u>966,282</u>	<u>352,333</u>	<u>1,318,615</u>	<u>1,048,442</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	18	(126,879) <u>4,708</u>	11,188 <u>(4,708)</u>	(115,691) <u>-</u>	54,440 <u>-</u>
<b>Net movement in funds</b>		(122,171)	6,480	(115,691)	54,440
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		866,428	-	866,428	811,988
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	14	339,493	6,480	345,973	364,429
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	16	(121,126)	-	(121,126)	(107,675)
<b>NET CURRENT ASSETS</b>		<u>404,764</u>	<u>-</u>	<u>404,764</u>	<u>501,999</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>744,257</u>	<u>6,480</u>	<u>750,737</u>	<u>866,428</u>
<b>NET ASSETS</b>		<u>744,257</u>	<u>6,480</u>	<u>750,737</u>	<u>866,428</u>
<b>FUNDS</b>	18				
Unrestricted funds				744,257	866,428
Restricted funds				<u>6,480</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	I	<u>(94,903)</u>	<u>59,079</u>
Net cash (used in)/provided by operating activities		<u>(94,903)</u>	<u>59,079</u>
 <b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(14,046)	(11,579)
Interest received		<u>1,001</u>	<u>43</u>
Net cash used in investing activities		<u>(13,045)</u>	<u>(11,536)</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		 (107,948)	 47,543
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>480,819</u>	<u>433,276</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		 <u>372,871</u>	 <u>480,819</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 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(115,691)	54,440
<b>Adjustments for:</b>		
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>
<b>Net cash (used in)/provided by operations</b>	<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 £
<b>Net cash</b>			
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>
<b>Total</b>	<u><u>480,819</u></u>	<u><u>(107,948)</u></u>	<u><u>372,871</u></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
	Activity	£	£
Council	Service Level Contracts	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>

**SERVE**

**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
	<u>992,875</u>	<u>731,397</u>

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	<u>5</u>	<u>5</u>	<u>3</u>	<u>3</u>
	<u>67</u>	<u>32</u>	<u>57</u>	<u>31</u>

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

**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 £
<b>COST</b>					
At 1 April 2022	293,654	70,878	45,520	140,500	550,552
Additions	-	-	5,406	8,640	14,046
At 31 March 2023	<u>293,654</u>	<u>70,878</u>	<u>50,926</u>	<u>149,140</u>	<u>564,598</u>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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)
<b>Deferred income at 31 March 2023</b>	<b><u>52,057</u></b>	<b><u>55,272</u></b>

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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	866,428	(126,879)	4,708	744,257
<b>Restricted funds</b>				
Restricted	-	11,188	(4,708)	6,480
<b>TOTAL FUNDS</b>	<b><u>866,428</u></b>	<b><u>(115,691)</u></b>	<b><u>-</u></b>	<b><u>750,737</u></b>



**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 £
<b>Unrestricted funds</b>			
General fund	839,403	(966,282)	(126,879)
<b>Restricted funds</b>			
Restricted	363,521	(352,333)	11,188
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,202,924</u></b>	<b><u>(1,318,615)</u></b>	<b><u>(115,691)</u></b>

**Comparatives for movement in funds**

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

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

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

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: £10,779). 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,788	10,654
Legacies	5,362	8,679
Donated services and facilities	85,857	106,526
Other grants	105,125	62,718
	<hr/> 214,132	<hr/> 188,577
<b>Other trading activities</b>		
DBS	38,174	45,578
Transport registration	27,430	26,592
Other charges	48,359	11,376
	<hr/> 113,963	<hr/> 83,546
<b>Investment income</b>		
Deposit account interest	1,001	43
<b>Charitable activities</b>		
Council	63,073	114,103
Northamptonshire NHS	136,597	135,580
Contributions and charges	674,158	581,033
	<hr/> 873,828	<hr/> 830,716
<b>Total incoming resources</b>	<hr/> 1,202,924	<hr/> 1,102,882
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising and expenses	23,183	26,573
<b>Charitable activities</b>		
Care staff costs	452,647	392,257
Care costs	16,695	8,744
Depreciation of tangible fixed assets	26,630	28,174
	<hr/> 495,972	<hr/> 429,175
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
Brought forward	569,589	410,674
Advertising	<u>5,431</u>	<u>4,727</u>
	575,020	415,401
<b>Finance</b>		
Bank charges	5,263	4,963
<b>Other</b>		
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
<b>Governance costs</b>		
Auditors' remuneration	<u>9,300</u>	<u>7,200</u>
Total resources expended	<u>1,318,615</u>	<u>1,048,442</u>
<b>Net (expenditure)/income</b>	<u>(115,691)</u>	<u>54,440</u>