

**Service By Emergency Rider Volunteers (OBN)**  
**Unaudited Financial Statements**  
**31 March 2021**

**MEADOWS & CO LIMITED**

Chartered Accountants  
Headlands House  
1 Kings Court  
Kettering Parkway  
Kettering  
NN15 6WJ

# **Service By Emergency Rider Volunteers (OBN)**

## **Financial Statements**

**Year ended 31 March 2021**

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# **Service By Emergency Rider Volunteers (OBN)**

## **Trustees' Annual Report**

### **Year ended 31 March 2021**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### **Reference and administrative details**

<b>Registered charity name</b>	Service By Emergency Rider Volunteers (OBN)
<b>Charity registration number</b>	1147549
<b>Principal office</b>	11 Nichols Way Raunds Northamptonshire NN9 6SB

#### **The Trustees**

Ms C Ruben	
Mr J Webster	(Resigned 4 December 2020)
Mr D J Hess	(Resigned 3 January 2021)
Capt K Irani	
Mr G K Lipscomb	
Mrs M A Pollock	
Mr P Smithson	
Mr A F Stacey	

<b>Independent examiner</b>	Mr D Kelland Headlands House 1 Kings Court Kettering Parkway Kettering NN15 6WJ
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#### **Structure, governance and management**

As an unincorporated charity, the organisation is controlled by its constitution at latest issue as ratified at Annual General or Extraordinary General Meetings.

#### **Recruitment and appointment of new trustees**

New trustees are recruited and elected from the charity's membership as required.

## **Service By Emergency Rider Volunteers (OBN)**

### **Trustees' Annual Report (continued)**

#### **Year ended 31 March 2021**

#### **Objectives and activities**

SERV OBN has been formed to provide a "professional" framework organisation allowing its members to fulfil their personal objectives of serving their community in a manner commensurate with their skills, experience and interest.

The framework includes the provision of specialist training, access to and the use of fully expensed motorcycles and 4x4 vehicles, the authority to operate within the scope of Service Level Agreements in place with NHS hospitals and the opportunity to have their advance motorcycle rider skills assessed by suitably qualified personnel.

The frame work approach results in the provision of a motorcycle courier service, provided to or from NHS establishments and provided free of charge, transporting blood, blood products, samples, human donor milk, medical supplies or medical equipment, in turn resulting in the relief of sickness and suffering.

#### **Public Benefit**

The trustees have due regard to guidance published by the Charities Commission regarding Public Benefit.

#### **Achievements and performance**

##### **Provision of transport services to the benefit of the public**

For historical reasons the operational year for the charity is calendar, i.e. from 1st January to 31st December.

Hence the following statistics relate to the period 1st January to 31st December 2020.

Total fulfilled request for transportation	3,097
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Comprising:

• Blood	332
• Platelets	740
• Samples	1,632
• Human Donor Milk collections	450
• Miscellaneous runs	44

The charity operates a fleet of 15 dedicated and fully liveried motorcycles and 3 4x4 vehicles in the provision of our service.

## **Service By Emergency Rider Volunteers (OBN)**

### **Trustees' Annual Report (continued)**

**Year ended 31 March 2021**

#### **Achievements and performance (continued)**

##### **Significant activities undertaken for the benefit of the public**

Requests for the transportation of items by SERV OBN are initiated by NHS clinical staff. Such requests generally fall into the following categories:

- The transportation of items as a precautionary measure following a reduction in "stock" below replenishment levels.
- The Transport of Blood, urine or tissue samples to a facility in order to allow timely diagnosis and the development of treatment.
- The transportation of items needed for a specific individual or procedure or in response to an incident or circumstances creating exceptional demand. Such requests may be urgent or considered as an emergency.
- The transportation of human donor milk used to feed premature babies, significantly reducing development risks of potentially fatal bowel conditions. In these circumstances SERV OBN members will collect pre-prepared donations from the donors and deliver as required to requesting NHS establishment. Also they transport from the John Radcliffe Hospital Oxford, Human Milk Bank to other hospitals, Neonatal Units within SERV OBN operating region which do not have their own Human Milk Bank.

#### **Financial review**

Fundraising during 2020/21 remained focused on gaining support from companies along with local community groups such as Rotary, Women Institute, Inner Wheel, Probus, Church Groups, Freemasons etc, unfortunately public collections at events and at retail outlets such as supermarkets were put on hold due to Covid-19 but the public responded positively with online donations during the year.

Total income raised during fiscal 2020/21 was

£

	2021 £	2020 £
Corporate and community presentations, personal donations and events	95,075	66,968
Supermarket collections	167	34,090
Subscriptions	1,715	2,412
Sales of merchandise	569	967
Donated services	9,157	3,900

## **Service By Emergency Rider Volunteers (OBN)**

### **Trustees' Annual Report (continued)**

#### **Year ended 31 March 2021**

##### **Plans for future periods**

Due to the COVID-19 pandemic and in response to NHS needs in transport of COVID-19 samples and testing kits, the Charity undertook 24 hours 7 days a week operation from the 30th of March through to 1st July 2020.

Due to various restrictions in place because of COVID-19, financial year 2020/21 has been very challenging in raising funds. The Charity has continued to receive support from various Masonic Lodges, Rotary Clubs, various social groups, the National Lottery and Government Community Funds via local authorities.

With this support the Charity is in a strong financial position and has been able to maintain the high standard of its service and introduce 3 new Yamaha FJR 1300A Blood Bikes in anticipation of retiring some high mileage Blood Bikes from its fleet.

The Charity continues its excellent relationship with Renault UK. They are providing one Dacia Duster on long term loan and in addition during the period March through to July provided an additional Dacia Duster. The Dacia on long term loan is the property of Renault UK who fully maintain the vehicle, the Charity only pays for insurance and fuel used by the vehicle.

The Charity received support from BP. BP provide all emergency services with FREE fuel in the period 1st of February through to 31st of March 2020. The Charity in this period received in total 3,049 litres of fuel free of charge.

The Charity "Relay" of samples and medication with other Blood Bike Groups has significantly increased. These relays predominately occur during day operations.

The Charity continues to support the NICU - Human Milk Bank at John Radcliffe Hospital Oxford in the collection of Human Donor Milk both from the community and delivery from the Milk Bank to other hospitals in the operating region of the Charity.

In summary for 2020/21, SERV OBN can be very proud of having provided high level of service to the NHS at these very difficult times, whilst at the same time has been able to raise sufficient funds both for operational costs and asset purchase.

The Board of Trustees have established a reserves policy as part of its plans to provide long term support to the NHS.

The Board of Trustees aim to free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The Board of Trustees consider that this level will provide sufficient funds to respond to the day to day running costs of the fleet and ensure that support and governance costs are covered. The Board of Trustees consider that a level of 3 months is sufficient given the flexibility of fundraising through store collections and other public events.

The Trustees' annual report was approved on 28 July 2021 and signed on behalf of the board of trustees by:

Capt K Irani  
Trustee

## **Service By Emergency Rider Volunteers (OBN)**

### **Independent Examiner's Report to the Trustees of Service By Emergency Rider Volunteers (OBN)**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of Service By Emergency Rider Volunteers (OBN) ('the charity') for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr D Kelland  
Independent Examiner

Headlands House  
1 Kings Court  
Kettering Parkway  
Kettering  
NN15 6WJ

28 July 2021

## Service By Emergency Rider Volunteers (OBN)

### Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	84,242	11,000	95,242	101,058
Other trading activities	5	2,284	—	2,284	3,379
Investment income	6	9	—	9	10
Other income	7	9,157	—	9,157	3,900
<b>Total income</b>		<u>95,692</u>	<u>11,000</u>	<u>106,692</u>	<u>108,347</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	202	—	202	1,641
Expenditure on charitable activities	9,10	86,567	7,875	94,441	98,891
<b>Total expenditure</b>		<u>86,769</u>	<u>7,875</u>	<u>94,643</u>	<u>100,532</u>
<b>Net income and net movement in funds</b>		<u>8,923</u>	<u>3,125</u>	<u>12,049</u>	<u>7,815</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		178,572	—	178,572	170,757
<b>Total funds carried forward</b>		<u>187,495</u>	<u>3,125</u>	<u>190,620</u>	<u>178,572</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



## **Service By Emergency Rider Volunteers (OBN)**

### **Statement of Financial Position**

**31 March 2021**

	Note	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible fixed assets	16		83,783		83,600
<b>Current assets</b>					
Stocks	17	2,610		1,865	
Debtors	18	16,464		13,154	
Cash at bank and in hand		94,051		86,679	
		<u>113,125</u>		<u>101,698</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>6,287</u>		<u>6,726</u>	
<b>Net current assets</b>			106,838		94,972
<b>Total assets less current liabilities</b>			<u>190,621</u>		<u>178,572</u>
<b>Funds of the charity</b>					
Restricted funds			3,125		–
Unrestricted funds			187,495		178,572
<b>Total charity funds</b>	20		<u>190,620</u>		<u>178,572</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 July 2021, and are signed on behalf of the board by:

Capt K Irani  
Trustee

Mr P Smithson  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

# **Service By Emergency Rider Volunteers (OBN)**

## **Notes to the Financial Statements**

### **Year ended 31 March 2021**

#### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 11 Nichols Way, Raunds, Northamptonshire, NN9 6SB.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## **Service By Emergency Rider Volunteers (OBN)**

### **Notes to the Financial Statements (continued)**

**Year ended 31 March 2021**

#### **3. Accounting policies (continued)**

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## **Service By Emergency Rider Volunteers (OBN)**

### **Notes to the Financial Statements (continued)**

**Year ended 31 March 2021**

#### **3. Accounting policies (continued)**

##### **Tangible assets (continued)**

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Computer equipment	- 33% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### **4. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	84,075	11,000	95,075
Store Collections	167	—	167
	<u>84,242</u>	<u>11,000</u>	<u>95,242</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	66,968	—	66,968
Store Collections	34,090	—	34,090
	<u>101,058</u>	<u>—</u>	<u>101,058</u>

## **Service By Emergency Rider Volunteers (OBN)**

### **Notes to the Financial Statements (continued)**

**Year ended 31 March 2021**

#### **5. Other trading activities**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Membership fees	1,715	1,715	2,412	2,412
Shop income	569	569	967	967
	<u>2,284</u>	<u>2,284</u>	<u>3,379</u>	<u>3,379</u>

#### **6. Investment income**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest	9	9	10	10
	<u>9</u>	<u>9</u>	<u>10</u>	<u>10</u>

#### **7. Other income**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Donated services	9,157	9,157	3,900	3,900
	<u>9,157</u>	<u>9,157</u>	<u>3,900</u>	<u>3,900</u>

#### **8. Costs of raising donations and legacies**

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of raising donations and legacies	202	202	1,641	1,641
	<u>202</u>	<u>202</u>	<u>1,641</u>	<u>1,641</u>

#### **9. Expenditure on charitable activities by fund type**

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2021</b>
	£	£	£
Charitable activities	86,567	7,875	94,441
	<u>86,567</u>	<u>7,875</u>	<u>94,441</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Charitable activities	98,891	—	98,891
	<u>98,891</u>	<u>—</u>	<u>98,891</u>

#### **10. Expenditure on charitable activities by activity type**

	Activities undertaken directly	<b>Total funds 2021</b>	Total fund 2020
	£	£	£
Charitable activities	94,441	94,441	98,891
	<u>94,441</u>	<u>94,441</u>	<u>98,891</u>

## **Service By Emergency Rider Volunteers (OBN)**

### **Notes to the Financial Statements (continued)**

**Year ended 31 March 2021**

#### **11. Support costs**

	Charitable activities £	<b>Total 2021 £</b>	Total 2020 £
Communications and IT	102	102	494
General office	150	150	922
Finance costs	126	126	230
Insurance	639	639	1,070
Repairs and renewals	5	5	527
Telephone	2,010	2,010	750
Postage and stationery	817	817	751
Fuel costs	17,485	17,485	25,570
Vehicle licences and insurance	13,407	13,407	5,388
Vehicle repairs	29,480	29,480	33,501
Protective clothing	1,992	1,992	1,720
Depreciation	28,229	28,229	27,969
	<u>94,442</u>	<u>94,442</u>	<u>98,892</u>

#### **12. Net income**

Net income is stated after charging/(crediting):

	<b>2021 £</b>	2020 £
Depreciation of tangible fixed assets	27,995	27,969
Loss on disposal of heritage assets	<u>234</u>	<u>–</u>

#### **13. Independent examination fees**

	<b>2021 £</b>	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>–</u>	<u>–</u>

#### **14. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

<b>2021 £</b>	2020 £
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The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### **15. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

## **Service By Emergency Rider Volunteers (OBN)**

### **Notes to the Financial Statements (continued)**

#### **Year ended 31 March 2021**

#### **16. Tangible fixed assets**

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2020	2,817	194,486	5,573	202,876
Additions	–	29,312	–	29,312
Disposals	(10,755)	–	–	(10,755)
<b>At 31 March 2021</b>	<u>(7,938)</u>	<u>223,798</u>	<u>5,573</u>	<u>221,433</u>
<b>Depreciation</b>				
At 1 April 2020	2,034	112,241	5,001	119,276
Charge for the year	197	27,610	188	27,995
Disposals	(9,621)	–	–	(9,621)
<b>At 31 March 2021</b>	<u>(7,390)</u>	<u>139,851</u>	<u>5,189</u>	<u>137,650</u>
<b>Carrying amount</b>				
<b>At 31 March 2021</b>	<u>(548)</u>	<u>83,947</u>	<u>384</u>	<u>83,783</u>
At 31 March 2020	<u>783</u>	<u>82,245</u>	<u>572</u>	<u>83,600</u>

#### **17. Stocks**

	<b>2021</b> £	2020 £
Raw materials and consumables	<u>2,610</u>	<u>1,865</u>

#### **18. Debtors**

	<b>2021</b> £	2020 £
Prepayments and accrued income	9,822	10,833
Other debtors	<u>6,642</u>	<u>2,321</u>
	<u>16,464</u>	<u>13,154</u>

#### **19. Creditors: amounts falling due within one year**

	<b>2021</b> £	2020 £
Trade creditors	1,287	1,666
Other creditors	<u>5,000</u>	<u>5,060</u>
	<u>6,287</u>	<u>6,726</u>

## **Service By Emergency Rider Volunteers (OBN)**

### **Notes to the Financial Statements (continued)**

#### **Year ended 31 March 2021**

#### **20. Analysis of charitable funds**

##### **Unrestricted funds**

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
General funds	178,572	95,692	(86,769)	187,495

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
General funds	170,757	108,347	(100,532)	178,572

##### **Restricted funds**

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
Restricted Fund 2 - H&T Funding for Jane	—	5,000	(3,875)	1,125
Restricted Fund 3 - Oxon Comm Fund	—	6,000	(4,000)	2,000
	—	11,000	(7,875)	3,125

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
Restricted Fund 2 - H&T Funding for Jane	—	—	—	—
Restricted Fund 3 - Oxon Comm Fund	—	—	—	—
	—	—	—	—

#### **21. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	83,783	83,783
Current assets	113,125	113,125
Creditors less than 1 year	(6,287)	(6,287)
<b>Net assets</b>	190,621	190,621

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	83,600	83,600
Current assets	101,698	101,698
Creditors less than 1 year	(6,726)	(6,726)
<b>Net assets</b>	178,572	178,572