

Service By Emergency Rider Volunteers (OBN)
Unaudited Financial Statements
31 March 2022

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 2022

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Service By Emergency Rider Volunteers (OBN)

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Service By Emergency Rider Volunteers (OBN)

Charity registration number 1147549

Principal office Sunny Bank
High Street
Ramsden
Chipping Norton
Oxfordshire
OX7 3AU

The trustees

Capt K Irani	
Mr G K Lipscomb	
Mrs M A Pollock	(Resigned 30 July 2021)
Mr P Smithson	
Mr A F Stacey	(Resigned 29 October 2021)
Ms C Ruben	
Mr J Hussain	(Appointed 11 February 2022)
Mr S Cooper	(Resigned 13 February 2022)
Mr A Hyde	(Appointed 9 November 2021)

Independent examiner Mr D Kelland
Headlands House
1 Kings Court
Kettering Parkway
Kettering
NN15 6WJ

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 2022

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 2021.

Total fulfilled request for transportation	3,463
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Comprising:

• Blood	319
• Platelets	811
• Samples	1,823
• Human Donor Milk collections	557
• Miscellaneous runs	56

The charity operates a fleet of 17 dedicated and fully liveried motorcycles and 2 4x4 vehicles in the provision of our service.

Service By Emergency Rider Volunteers (OBN)

Trustees' Annual Report (continued)

Year ended 31 March 2022

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.
- SERV OBN members maybe involved in "relay" services in all the categories above, involving rendezvous with other similar groups where items are being transported onto, outside or through our region.

Financial review

Fundraising during 2021/22 remained focused on gaining support from companies along with local community groups such as Rotary, Women Institute, Inner Wheel, Probus, Church Groups, Freemasons etc, fortunately public collections at events and at retail outlets such as supermarkets have been recommenced after Covid-19. The public again responded positively with donations during the year.

Total income raised during fiscal 2021/22 was

	2022 £	2021 £
Corporate and community presentations, personal donations and events	67,499	95,075
Supermarket collections	35,020	167
Subscriptions	1,538	1,715
Sales of merchandise	1,787	569
Donated services	3,900	9,157

Service By Emergency Rider Volunteers (OBN)

Trustees' Annual Report (continued)

Year ended 31 March 2022

Plans for future periods

The Charity has continued to receive support from various Masonic Lodges, Rotary Clubs and various social groups. Since the lifting of COVID 19 restrictions the Charity has been able to resume store collections which have been of further assistance in supporting the financial position of the Charity.

During the course of the year the Charity has introduced 2 new BMW R1250RT bikes in full blood bike specification in anticipation of retiring some very high milage Blood Bikes from its Fleet. Looking ahead future bike replacements will then possible be BMW R1250RT's and the Yamaha FJR 1300 bikes will in time be phased out of the Charities fleet.

The Charity continues its excellent relationship with BP in which BP allow purchase of fuel at advantages' prices.

The Charity's relationship with Renault UK has now ended with the return of the Dacia Duster. The Charity is in discussion with other SUV manufacturers for the possibility of a loan vehicle as a replacement.

The Relay of samples and medication with other Blood Bike Groups continues to increase. The Relays remain mainly during the day.

The Charities support to the NICU - Human Milk Bank at John Radcliffe Hospital continues. Total quantity of 1,907 Litres of Donated Human Milk was collected in the period from 205 mothers in the programme.

In Summary for 2021/22 SERV OBN can be proud of having provided a high level of service to the NHS at these very difficult times.

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 flexibility of fundraising through store collections and other public events.

The trustees' annual report was approved on 22 July 2022 and signed on behalf of the board of trustees by:

Kamran Irani

Kamran Irani (Aug 31, 2022 14:15 GMT+1)

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 2022

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 2022.

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

Service By Emergency Rider Volunteers (OBN)

Statement of Financial Activities

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	60,769	41,750	102,519	95,242
Other trading activities	5	3,325	–	3,325	2,284
Investment income	6	6	–	6	9
Other income	7	3,900	–	3,900	9,157
Total income		<u>68,000</u>	<u>41,750</u>	<u>109,750</u>	<u>106,692</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	693	–	693	202
Expenditure on charitable activities	9,10	107,952	5,078	113,030	94,441
Other expenditure	12	5,140	–	5,140	–
Total expenditure		<u>113,785</u>	<u>5,078</u>	<u>118,863</u>	<u>94,643</u>
Net (expenditure)/income and net movement in funds		<u>(45,785)</u>	<u>36,672</u>	<u>(9,113)</u>	<u>12,049</u>
Reconciliation of funds					
Total funds brought forward		187,495	3,125	190,620	178,572
Total funds carried forward		<u>141,710</u>	<u>39,797</u>	<u>181,507</u>	<u>190,620</u>

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

The notes on pages 8 to 15 form part of these financial statements.

Service By Emergency Rider Volunteers (OBN)

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	17	96,647	83,783
Current assets			
Stocks	18	2,173	2,610
Debtors	19	13,980	16,464
Cash at bank and in hand		76,147	94,051
		<u>92,300</u>	<u>113,125</u>
Creditors: amounts falling due within one year	20	<u>7,440</u>	<u>6,287</u>
Net current assets		84,860	106,838
Total assets less current liabilities		<u>181,507</u>	<u>190,621</u>
Net assets		<u>181,507</u>	<u>190,621</u>
Funds of the charity			
Restricted funds		39,797	3,125
Unrestricted funds		141,710	187,495
Total charity funds	21	<u>181,507</u>	<u>190,620</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 July 2022, and are signed on behalf of the board by:

Kamran Irani
Kamran Irani (Aug 31, 2022 14:15 GMT+1)

Capt K Irani
Trustee

P. Smithson

Mr P Smithson
Trustee

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements

Year ended 31 March 2022

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 Sunny Bank, High Street, Ramsden, Chipping Norton, Oxfordshire, OX7 3AU.

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 2022

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 2022

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 2022 £
Donations			
Donations	25,749	41,750	67,499
Store Collections	35,020	—	35,020
	<u>60,769</u>	<u>41,750</u>	<u>102,519</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	84,075	11,000	95,075
Store Collections	167	—	167
	<u>84,242</u>	<u>11,000</u>	<u>95,242</u>

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

5. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Membership fees	1,538	1,538	1,715	1,715
Shop income	1,787	1,787	569	569
	<u>3,325</u>	<u>3,325</u>	<u>2,284</u>	<u>2,284</u>

6. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest	6	6	9	9
	<u>6</u>	<u>6</u>	<u>9</u>	<u>9</u>

7. Other income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Donated services	3,900	3,900	9,157	9,157
	<u>3,900</u>	<u>3,900</u>	<u>9,157</u>	<u>9,157</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Blood Bike Shop	693	693	202	202
	<u>693</u>	<u>693</u>	<u>202</u>	<u>202</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Charitable activities	107,052	5,078	112,130
Support costs	900	—	900
	<u>107,952</u>	<u>5,078</u>	<u>113,030</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Charitable activities	86,567	7,875	94,441
Support costs	—	—	—
	<u>86,567</u>	<u>7,875</u>	<u>94,441</u>

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	112,130	–	112,130	94,441
Governance costs	–	900	900	–
	<u>112,133</u>	<u>897</u>	<u>113,030</u>	<u>94,441</u>

11. Support costs

	Charitable activities £	Total 2022 £	Total 2021 £
Premises	188	188	–
Communications and IT	88	88	102
General office	206	206	150
Finance costs	114	114	126
Insurance	667	667	639
Repairs and renewals	1,090	1,090	5
Telephone	2,822	2,822	2,010
Postage and stationery	611	611	817
Fuel costs	26,312	26,312	17,485
Vehicle licences and insurance	12,935	12,935	13,407
Vehicle repairs	33,122	33,122	29,480
Protective clothing	1,713	1,713	1,990
Depreciation	32,262	32,262	28,229
	<u>112,130</u>	<u>112,130</u>	<u>94,441</u>

12. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Stability Testing	<u>5,140</u>	<u>5,140</u>	<u>–</u>	<u>–</u>

13. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	32,262	27,995
Loss on disposal of heritage assets	<u>–</u>	<u>234</u>

14. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>900</u>	<u>–</u>

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

15. Staff costs

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

2022	2021
£	£

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

16. Trustee remuneration and expenses

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

17. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2021	2,817	213,043	5,573	221,433
Additions	–	45,126	–	45,126
Disposals	–	–	(2,007)	(2,007)
At 31 March 2022	<u>2,817</u>	<u>258,169</u>	<u>3,566</u>	<u>264,552</u>
Depreciation				
At 1 April 2021	2,231	130,230	5,189	137,650
Charge for the year	147	31,987	128	32,262
Disposals	–	–	(2,007)	(2,007)
At 31 March 2022	<u>2,378</u>	<u>162,217</u>	<u>3,310</u>	<u>167,905</u>
Carrying amount				
At 31 March 2022	<u>439</u>	<u>95,952</u>	<u>256</u>	<u>96,647</u>
At 31 March 2021	<u>586</u>	<u>82,813</u>	<u>384</u>	<u>83,783</u>

18. Stocks

	2022	2021
	£	£
Goods for resale	<u>2,173</u>	<u>2,610</u>

19. Debtors

	2022	2021
	£	£
Prepayments and accrued income	11,205	9,822
Other debtors	<u>2,775</u>	<u>6,642</u>
	<u>13,980</u>	<u>16,464</u>

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

20. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,090	1,287
Accruals and deferred income	900	–
Other creditors	5,450	5,000
	<u>7,440</u>	<u>6,287</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>187,495</u>	<u>68,000</u>	<u>(113,785)</u>	<u>33,920</u>	<u>175,630</u>

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>178,572</u>	<u>95,692</u>	<u>(86,769)</u>	<u>–</u>	<u>187,495</u>

Restricted funds

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds	–	–	30,795	(30,795)	–
H&T Funding for Jane	1,125	–	(1,125)	(1,125)	(1,125)
Oxon Comm Fund	2,000	–	(2,000)	(2,000)	(2,000)
NHSCT	–	41,750	(32,748)	–	9,002
	<u>3,125</u>	<u>41,750</u>	<u>(5,078)</u>	<u>(33,920)</u>	<u>5,877</u>

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds	–	–	–	–	–
H&T Funding for Jane	–	5,000	(3,875)	–	1,125
Oxon Comm Fund	–	6,000	(4,000)	–	2,000
NHSCT	–	–	–	–	–
	<u>–</u>	<u>11,000</u>	<u>(7,875)</u>	<u>–</u>	<u>3,125</u>

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2022

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	65,852	30,795	96,647
Current assets	89,518	2,782	92,300
Creditors less than 1 year	(7,440)	—	(7,440)
Net assets	<u>147,930</u>	<u>33,577</u>	<u>181,507</u>

	Unrestricted Funds £	Restricted 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)
Net assets	<u>190,621</u>	<u>—</u>	<u>190,621</u>