

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

**Unaudited Financial Statements**

**31 March 2023**

**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 2023**

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

### **Trustees' Annual Report**

#### **Year ended 31 March 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### **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>            | Sunny Bank<br>High Street<br>Ramsden<br>Chipping Norton<br>Oxfordshire<br>OX7 3AU |

#### **The trustees**

Ms C Ruben  
Mr J Hussain  
Mr A Hyde  
Capt. K Irani  
Mr G K Lipscomb  
Mr P Smithson

|                             |  |
|-----------------------------|--|
| <b>Independent examiner</b> | Mr D Kelland<br>Headlands House<br>1 Kings Court<br>Kettering Parkway<br>Kettering<br>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 2023**

#### **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 per the calendar year, i.e. from 1st January to 31st December.

Hence the following statistics relate to the period 1st January to 31st December 2022.

Total fulfilled request for transportation                      3,357 (3,463).

Comprising:

|               | 2022  | 2021  |
|---------------|-------|-------|
| Blood         | 514   | 509   |
| Platelets     | 759   | 815   |
| Samples       | 1,948 | 1,915 |
| Milk          | 484   | 584   |
| Medication    | 4     | —     |
| Reagents      | 31    | 34    |
| Miscellaneous | 29    | 32    |

#### **Human Donor Milk Statistics**

|  | 2022  |
|--|-------|
| Total quantity of milk collected in litres           | 1,359 |
| Number of Donor Mums                                 | 292   |
| Number of Babies fed at JR Neonatal                  | 407   |
| Total quantity of milk sent to other units in litres | 355   |

The number of babies fed at other Neonatal Units using JR Milk Bank is not known but is significant.

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 2023**

#### **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 may be 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 2022/23 remained focused on gaining support from companies along with local community groups such as Rotary, Women Institute, Inner Wheel, Probus, Church Groups, Freemasons etc, and public collections at events and at retail outlets such as supermarkets. The public again responded positively with donations during the year.

Total income raised during fiscal 2022/23 was

|  | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Corporate and community presentations, personal donations and events | 67,882    | 67,499    |
| Supermarket collections  | 37,817    | 35,020    |
| Subscriptions  | 1,120     | 1,538     |
| Sales of merchandise   | 386       | 1,787     |
| Donated services   | 4,759     | 3,900     |

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

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

**Year ended 31 March 2023**

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

As in previous years the Charity continues receiving support from Masonic Lodges, Rotary Clubs, Lions Groups, Women Institute Groups, and various social groups.

Through the support of the National Lottery and Oxfordshire Freemasons the Charity was able to add a further BMW R1250RT motorcycle in full blood bike configuration, bringing the BMW motorcycle fleet of R1250RT's to 5. We will be continuing our program of replacing high mileage Yamaha FJR 1300 motorcycles with BMW R1250RT Blood Bike motorcycles.

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 mileage 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 will also be replacing one of the 4x4 vehicles during the next financial year with one or possibly two 4x4 vehicles.

The Charities support to the NICU - Human Milk Bank at John Radcliffe Hospital continues. During the year total of 1,359 litres DMB was collected from domestic addresses and delivered to the Human Milk Bank. Further 355 litres of processed DMB were deliver from the John Radcliffe Hospital Milk Bank to Wexham Park Hospital, Northampton General Hospital, Milton Keynes Hospital, and Stoke Mandeville Hospital.

In summary for 2022/23 SERV OBN can be proud of having provided a high level of service to the NHS establishments within the Counties of Oxfordshire, Buckinghamshire, Berkshire, and Northamptonshire.

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 trustees' annual report was approved on .....26/2/23..... 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 2023**

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 2023.

#### **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

22/3/23

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

### **Statement of Financial Activities**

**Year ended 31 March 2023**

|   |      | Unrestricted<br>funds<br>£ | 2023<br>Restricted<br>funds<br>£ | Total funds<br>£ | 2022<br>Total funds<br>£ |
|---|------|----------------------------|----------------------------------|------------------|--------------------------|
|   | Note |                            |                                  |                  |                          |
| <b>Income and endowments</b>                              |      |                            |                                  |                  |                          |
| Donations and legacies                                    | 4    | 109,199                    | 6,500                            | 115,699          | 102,519                  |
| Other trading activities                                  | 5    | 1,506                      | –                                | 1,506            | 3,325                    |
| Investment income   | 6    | 142                        | –                                | 142              | 6                        |
| Other income  | 7    | 4,759                      | –                                | 4,759            | 3,900                    |
| <b>Total income</b>                                       |      | <u>115,606</u>             | <u>6,500</u>                     | <u>122,106</u>   | <u>109,750</u>           |
| <b>Expenditure</b>  |      |                            |                                  |                  |                          |
| Expenditure on raising funds:                             |      |                            |                                  |                  |                          |
| Costs of raising donations and legacies                   | 8    | 1,163                      | –                                | 1,163            | 693                      |
| Expenditure on charitable activities                      | 9,10 | 102,984                    | 2,178                            | 105,162          | 113,030                  |
| Other expenditure   | 12   | –                          | –                                | –                | 5,140                    |
| <b>Total expenditure</b>                                  |      | <u>104,147</u>             | <u>2,178</u>                     | <u>106,325</u>   | <u>118,863</u>           |
| <b>Net income/(expenditure) and net movement in funds</b> |      | <u>11,459</u>              | <u>4,322</u>                     | <u>15,781</u>    | <u>(9,113)</u>           |
| <b>Reconciliation of funds</b>                            |      |                            |                                  |                  |                          |
| Total funds brought forward                               |      | 172,505                    | 9,002                            | 181,507          | 190,620                  |
| <b>Total funds carried forward</b>                        |      | <u>183,964</u>             | <u>13,324</u>                    | <u>197,288</u>   | <u>181,507</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 16 form part of these financial statements.



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

## **Statement of Financial Position**

**31 March 2023**

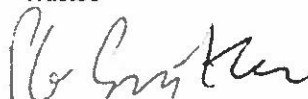
|   | Note | 2023<br>£      | £              | 2022<br>£     | £              |
|---|------|----------------|----------------|---------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |               |                |
| Tangible fixed assets                                 | 17   |                | 80,892         |               | 96,647         |
| <b>Current assets</b>                                 |      |                |                |               |                |
| Stocks  | 18   | 1,388          |                | 2,173         |                |
| Debtors   | 19   | 14,922         |                | 13,980        |                |
| Cash at bank and in hand                              |      | 106,184        |                | 76,147        |                |
|   |      | <u>122,494</u> |                | <u>92,300</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 20   | <u>6,098</u>   |                | <u>7,440</u>  |                |
| <b>Net current assets</b>                             |      |                | <u>116,396</u> |               | <u>84,860</u>  |
| <b>Total assets less current liabilities</b>          |      |                | <u>197,288</u> |               | <u>181,507</u> |
| <b>Net assets</b>                                     |      |                | <u>197,288</u> |               | <u>181,507</u> |
| <b>Funds of the charity</b>                           |      |                |                |               |                |
| Restricted funds                                      |      |                | —              |               | 9,002          |
| Unrestricted funds                                    |      |                | <u>197,288</u> |               | <u>172,505</u> |
| <b>Total charity funds</b>                            | 21   |                | <u>197,288</u> |               | <u>181,507</u> |

These financial statements were approved by the board of trustees and authorised for issue on 26/7/23..... and are signed on behalf of the board by:

Capt. K Irani  
Trustee



Mr P Smithson  
Trustee



The notes on pages 8 to 16 form part of these financial statements.

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

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

#### **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 2023**

#### **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 2023**

#### **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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>                   |                            |                          |                          |
| Donations                          | 61,382                     | 6,500                    | 67,882                   |
| Store Collections                  | 37,817                     | –                        | 37,817                   |
| <b>Grants</b>                      |                            |                          |                          |
| Grants receivable National Lottery | 10,000                     | –                        | 10,000                   |
|                                    | <u>109,199</u>             | <u>6,500</u>             | <u>115,699</u>           |

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

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

**Year ended 31 March 2023**

**4. Donations and legacies (continued)**

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| Donations                          |                            |                          |                          |
| Donations                          | 25,749                     | 41,750                   | 67,499                   |
| Store Collections                  | 35,020                     | —                        | 35,020                   |
| Grants                             |                            |                          |                          |
| Grants receivable National Lottery | —                          | —                        | —                        |
|                                    | <u>60,769</u>              | <u>41,750</u>            | <u>102,519</u>           |

**5. Other trading activities**

|                 | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|-----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Membership fees | 1,120                      | 1,120                    | 1,538                      | 1,538                    |
| Shop income     | 386                        | 386                      | 1,787                      | 1,787                    |
|                 | <u>1,506</u>               | <u>1,506</u>             | <u>3,325</u>               | <u>3,325</u>             |

**6. Investment income**

|               | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|---------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest | 142                        | 142                      | 6                          | 6                        |

**7. Other income**

|                  | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donated services | 4,759                      | 4,759                    | 3,900                      | 3,900                    |

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

|                 | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|-----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Blood Bike Shop | 1,163                      | 1,163                    | 693                        | 693                      |

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

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

**Year ended 31 March 2023**

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

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Charitable activities | 102,347                    | 2,178                    | 104,525                  |
| Support costs         | 637                        | —                        | 637                      |
|                       | <u>102,984</u>             | <u>2,178</u>             | <u>105,162</u>           |
|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
| Charitable activities | 107,056                    | 5,078                    | 112,133                  |
| Support costs         | 896                        | —                        | 897                      |
|                       | <u>107,952</u>             | <u>5,078</u>             | <u>113,030</u>           |

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

|                       | Activities<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | Total funds<br>2023<br>£ | Total fund<br>2022<br>£ |
|-----------------------|---|-----------------------|--------------------------|-------------------------|
| Charitable activities | 104,525                                   | —                     | 104,525                  | 112,133                 |
| Governance costs      | —   | 637                   | 637                      | 897                     |
|                       | <u>104,525</u>                            | <u>637</u>            | <u>105,162</u>           | <u>113,030</u>          |

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

|                                | Charitable<br>activities<br>£ | Total 2023<br>£ | Total 2022<br>£ |
|--------------------------------|-------------------------------|-----------------|-----------------|
| Premises                       | 303                           | 303             | 189             |
| Communications and IT          | 484                           | 484             | 89              |
| General office                 | 72                            | 72              | 207             |
| Finance costs                  | 87                            | 87              | 114             |
| Insurance                      | 698                           | 698             | 667             |
| Repairs and renewals           | 582                           | 582             | 1,090           |
| Telephone                      | 2,562                         | 2,562           | 2,822           |
| Postage and stationery         | 275                           | 275             | 611             |
| Fuel costs                     | 30,369                        | 30,369          | 26,312          |
| Vehicle licences and insurance | 10,952                        | 10,952          | 12,935          |
| Vehicle repairs                | 29,120                        | 29,120          | 33,122          |
| Protective clothing            | 270                           | 270             | 1,713           |
| Depreciation                   | 28,446                        | 28,446          | 32,262          |
| Advertising                    | 305                           | 305             | —               |
|                                | <u>104,525</u>                | <u>104,525</u>  | <u>112,133</u>  |

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

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

**Year ended 31 March 2023**

**12. Other expenditure**

|                   | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|-------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Stability Testing | —                          | —                        | 5,140                      | 5,140                    |

**13. Net income/(expenditure)**

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

|                                       | 2023<br>£ | 2022<br>£ |
|---------------------------------------|-----------|-----------|
| Depreciation of tangible fixed assets | 27,056    | 32,262    |
| Loss on disposal of heritage assets   | 1,389     | —         |

**14. Independent examination fees**

|  | 2023<br>£ | 2022<br>£ |
|--|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 788       | 900       |

**15. Staff costs**

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: 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.

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

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

#### **Year ended 31 March 2023**

#### **17. Tangible fixed assets**

|                         | Plant and<br>machinery<br>£ | Motor<br>vehicles<br>£ | Equipment<br>£ | Total<br>£     |
|-------------------------|-----------------------------|------------------------|----------------|----------------|
| <b>Cost</b>             |                             |                        |                |                |
| At 1 April 2022         | 2,817                       | 258,169                | 3,566          | 264,552        |
| Additions               | 887                         | 6,653                  | 7,050          | 14,590         |
| Disposals               | —                           | (26,816)               | —              | (26,816)       |
| <b>At 31 March 2023</b> | <u>3,704</u>                | <u>238,006</u>         | <u>10,616</u>  | <u>252,326</u> |
| <b>Depreciation</b>     |                             |                        |                |                |
| At 1 April 2022         | 2,378                       | 162,217                | 3,310          | 167,905        |
| Charge for the year     | 332                         | 26,458                 | 266            | 27,056         |
| Disposals               | —                           | (23,527)               | —              | (23,527)       |
| <b>At 31 March 2023</b> | <u>2,710</u>                | <u>165,148</u>         | <u>3,576</u>   | <u>171,434</u> |
| <b>Carrying amount</b>  |                             |                        |                |                |
| <b>At 31 March 2023</b> | <u>994</u>                  | <u>72,858</u>          | <u>7,040</u>   | <u>80,892</u>  |
| At 31 March 2022        | <u>439</u>                  | <u>95,952</u>          | <u>256</u>     | <u>96,647</u>  |

#### **18. Stocks**

|                                     | 2023<br>£    | 2022<br>£    |
|-------------------------------------|--------------|--------------|
| Finished goods and goods for resale | <u>1,388</u> | <u>2,173</u> |

#### **19. Debtors**

|                                | 2023<br>£     | 2022<br>£     |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | 13,229        | 11,205        |
| Other debtors                  | <u>1,693</u>  | <u>2,775</u>  |
|                                | <u>14,922</u> | <u>13,980</u> |

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

|                              | 2023<br>£    | 2022<br>£    |
|------------------------------|--------------|--------------|
| Trade creditors              | —            | 1,090        |
| Accruals and deferred income | 788          | 900          |
| Other creditors              | <u>5,310</u> | <u>5,450</u> |
|                              | <u>6,098</u> | <u>7,440</u> |



## Service By Emergency Rider Volunteers (OBN)

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2023

#### 21. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2023<br>£ |
|---------------|-------------------------|-------------|------------------|----------------|--------------------------|
| General funds | 172,505                 | 115,606     | (104,147)        | 13,324         | 197,288                  |

|               | At<br>1 April 2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2022<br>£ |
|---------------|-------------------------|-------------|------------------|----------------|--------------------------|
| General funds | 187,495                 | 68,000      | (113,785)        | 30,795         | 172,505                  |

##### Restricted funds

|                        | At<br>1 April 2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2023<br>£ |
|------------------------|-------------------------|-------------|------------------|----------------|--------------------------|
| Restricted funds       | —                       | —           | —                | —              | —                        |
| H&T Funding for Jane   | —                       | —           | —                | —              | —                        |
| Oxon Comm Fund         | —                       | —           | —                | —              | —                        |
| NHSCT                  | 9,002                   | —           | (2,178)          | (6,824)        | —                        |
| Oxfordshire Freemasons | —                       | 6,500       | —                | (6,500)        | —                        |
|                        | 9,002                   | 6,500       | (2,178)          | (13,324)       | —                        |

|                        | At<br>1 April 2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At<br>31 March 2022<br>£ |
|------------------------|-------------------------|-------------|------------------|----------------|--------------------------|
| Restricted funds       | —                       | —           | 30,795           | (30,795)       | —                        |
| H&T Funding for Jane   | 1,125                   | —           | (1,125)          | —              | —                        |
| Oxon Comm Fund         | 2,000                   | —           | (2,000)          | —              | —                        |
| NHSCT                  | —                       | 41,750      | (32,748)         | —              | 9,002                    |
| Oxfordshire Freemasons | —                       | —           | —                | —              | —                        |
|                        | 3,125                   | 41,750      | (5,078)          | (30,795)       | 9,002                    |

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

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

**Year ended 31 March 2023**

**22. Analysis of net assets between funds**

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 80,892                     | –                        | 80,892                   |
| Current assets             | 122,494                    | –                        | 122,494                  |
| Creditors less than 1 year | (6,098)                    | –                        | (6,098)                  |
| <b>Net assets</b>          | <b>197,288</b>             | <b>–</b>                 | <b>197,288</b>           |

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| 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)                  |
| <b>Net assets</b>          | <b>147,930</b>             | <b>33,577</b>            | <b>181,507</b>           |