

Service By Emergency Rider Volunteers (OBN)
Unaudited Financial Statements
31 March 2024

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 2024

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Service By Emergency Rider Volunteers (OBN)

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

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

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

Independent examiner	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 2024

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 2023.

Total fulfilled request for transportation 3,204 (3,357).

Comprising:

	2023	2022
Blood	382	514
Platelets	645	759
Samples	2,398	1,948
Milk	554	484
Medication	—	4
Reagents	—	31
Miscellaneous	74	29

Human Donor Milk Statistics

	2023
Total quantity of milk collected in litres	1,473
Number of Donor Mums	194
Total quantity of milk sent to other units in litres	292

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 3 4x4 vehicles in the provision of our service.

Service By Emergency Rider Volunteers (OBN)

Trustees' Annual Report (continued)

Year ended 31 March 2024

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

	2024 £	2023 £
Corporate and community presentations, personal donations and events	61,231	67,882
Supermarket collections	43,207	37,817
Subscriptions	650	1,120
Sales of merchandise	694	386
Donated services	—	4,759

Service By Emergency Rider Volunteers (OBN)

Trustees' Annual Report (continued)

Year ended 31 March 2024

Plans for future periods

The Charity continues to enjoy the support from Masonic Lodges, Rotary Clubs, Inner Wheel Clubs, Lions Groups, Women Institute Groups, and various social groups.

With the support of the National Lottery and Mark Benevolent Fund the Charity has able to add a further four wheeled vehicle to its fleet, a Mercedes Benz Citan van - bringing the total number of 4 wheeled vehicles operated by the Charity to three.

The Charity will be continuing the policy of replacing the aging fleet of Yamaha FJR 1300 motorcycles Blood Bikes with BMW R1250RT SERV OBN Blood Bike motorcycles.

The Charity continues its support of the NICU - Human Milk Bank at John Radcliffe Hospital Oxford. During the year a total of 1,473 litres DMB was collected from domestic addresses of 194 mothers and delivered to John Radcliffe Human Milk Bank. 292 litres of processed DMB was also delivered from the John Radcliffe Hospital Human Milk Bank to Wexham Park Hospital, Northampton General Hospital, Milton Keynes Hospital, and Stoke Mandeville Hospital.

In summary for 2023/24 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 16 August 2024 and signed on behalf of the board of trustees by:



Kamran Irani (Oct 2, 2024 16:48 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 2024

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 2024.

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 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	104,438	104,438	115,699
Other trading activities	5	1,344	1,344	1,506
Investment income	6	785	785	142
Other income	7	—	—	4,759
Total income		<u>106,567</u>	<u>106,567</u>	<u>122,106</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	694	694	1,163
Expenditure on charitable activities	9,10	105,478	105,478	105,162
Other expenditure	12	1,000	1,000	—
Total expenditure		<u>107,172</u>	<u>107,172</u>	<u>106,325</u>
Net (expenditure)/income and net movement in funds		<u>(605)</u>	<u>(605)</u>	<u>15,781</u>
Reconciliation of funds				
Total funds brought forward		197,288	197,288	181,507
Total funds carried forward		<u>196,683</u>	<u>196,683</u>	<u>197,288</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 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	17	80,274	80,892
Current assets			
Stocks	18	1,727	1,388
Debtors	19	15,449	14,922
Cash at bank and in hand		107,059	106,184
		<u>124,235</u>	<u>122,494</u>
Creditors: amounts falling due within one year	20	<u>7,826</u>	<u>6,098</u>
Net current assets		116,409	116,396
Total assets less current liabilities		<u>196,683</u>	<u>197,288</u>
Net assets		<u>196,683</u>	<u>197,288</u>
Funds of the charity			
Unrestricted funds		196,683	197,288
Total charity funds	21	<u>196,683</u>	<u>197,288</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 August 2024, and are signed on behalf of the board by:


Kamran Irani (Oct 2, 2024 16:48 GMT+1)

Capt. K Irani
Trustee


PG Smithson (Oct 3, 2024 09:57 GMT+1)

Mr P Smithson
Trustee

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

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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 2024 £
Donations			
Donations	61,231	—	61,231
Store Collections	43,207	—	43,207
Grants			
Grants receivable National Lottery	—	—	—
	<u>104,438</u>	<u>—</u>	<u>104,438</u>

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

4. Donations and legacies (continued)

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

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Membership fees	650	650	1,120	1,120
Shop income	694	694	386	386
	<u>1,344</u>	<u>1,344</u>	<u>1,506</u>	<u>1,506</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	785	785	142	142

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donated services	–	–	4,759	4,759

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Blood Bike Shop	694	694	1,163	1,163

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	104,625	–	104,625
Support costs	853	–	853
	<u>105,478</u>	<u>–</u>	<u>105,478</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	102,347	2,178	104,525
Support costs	637	–	637
	<u>102,984</u>	<u>2,178</u>	<u>105,162</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	104,625	–	104,625	104,525
Governance costs	–	853	853	637
	<u>104,625</u>	<u>853</u>	<u>105,478</u>	<u>105,162</u>

11. Support costs

	Charitable activities £	Total 2024 £	Total 2023 £
Premises	824	824	303
Communications and IT	229	229	484
General office	236	236	72
Finance costs	88	88	87
Insurance	1,591	1,591	698
Repairs and renewals	122	122	582
Telephone	3,482	3,482	2,562
Postage and stationery	141	141	275
Fuel costs	28,204	28,204	30,369
Vehicle licences and insurance	11,008	11,008	10,952
Vehicle repairs	27,583	27,583	29,120
Protective clothing	3,493	3,493	270
Depreciation	26,786	26,786	28,446
Advertising	838	838	305
	<u>104,625</u>	<u>104,625</u>	<u>104,525</u>

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

12. Other expenditure

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Stability Testing	1,000	1,000	—	—

13. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	26,786	27,056
Loss on disposal of heritage assets	—	1,389

14. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	853	788

15. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: 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 2023	3,704	244,506	4,116	252,326
Additions	193	25,975	—	26,168
At 31 March 2024	3,897	270,481	4,116	278,494
Depreciation				
At 1 April 2023	2,710	165,148	3,576	171,434
Charge for the year	298	26,339	149	26,786
At 31 March 2024	3,008	191,487	3,725	198,220
Carrying amount				
At 31 March 2024	889	78,994	391	80,274
At 31 March 2023	994	79,358	540	80,892

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

18. Stocks

	2024	2023
	£	£
Finished goods and goods for resale	<u>1,727</u>	<u>1,388</u>

19. Debtors

	2024	2023
	£	£
Prepayments and accrued income	12,271	13,229
Other debtors	<u>3,178</u>	<u>1,693</u>
	<u>15,449</u>	<u>14,922</u>

20. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,056	–
Accruals and deferred income	840	788
Other creditors	<u>5,930</u>	<u>5,310</u>
	<u>7,826</u>	<u>6,098</u>

21. Analysis of charitable funds

Unrestricted funds

	At				At
	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
General funds	<u>197,288</u>	<u>106,567</u>	<u>(107,172)</u>	<u>–</u>	<u>196,683</u>

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

Service By Emergency Rider Volunteers (OBN)

Notes to the Financial Statements (continued)

Year ended 31 March 2024

21. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
NHSCT	—	—	—	—	—
Oxfordshire	—	—	—	—	—
Freemasons	—	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
NHSCT	9,002	—	(2,178)	(6,824)	—
Oxfordshire	—	6,500	—	(6,500)	—
Freemasons	—	—	—	—	—
	<u>9,002</u>	<u>6,500</u>	<u>(2,178)</u>	<u>(13,324)</u>	<u>—</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	80,273	80,273
Current assets	124,235	124,235
Creditors less than 1 year	(7,825)	(7,825)
Net assets	<u>196,683</u>	<u>196,683</u>

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