



Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Serve On Limited

Louise Newman & Co Ltd
2 Bath Mews
Bath Parade
Cheltenham
Gloucestershire
GL53 7HL

Serve On Limited

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for the Year Ended 31 March 2022

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Serve On Limited

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07883243 (England and Wales)

Registered Charity number

1156504

Registered office

Unit 9 Chilmark Business Centre
Chilmark
Salisbury
Wiltshire
SP3 5DU

Trustees

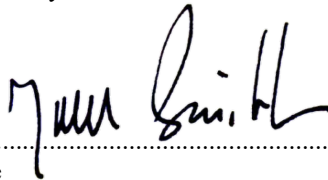
Jeremy M N Smith (Chair)
Sarah Louise Weller
Simon R Edwards
Nicholas Matthew
Abbas Dhanni

Company Secretary

Independent Examiner

Louise Newman & Co Ltd
2 Bath Mews
Bath Parade
Cheltenham
Gloucestershire
GL53 7HL

Approved by order of the board of trustees on 17 September 2022 and signed on its behalf by:


.....
Trustee

Introduction

As we move out of, what we all hope will be, the worst element of the Covid-19 pandemic, it is also time to look at renewed optimism with the future of Serve On. As with last year, we have had a number of challenges. But in our new HQ Building in the 'Officers Mess' at Chilmark, a revised approach to how the charity is structured and an uptake in income from supporting the commercial ventures of DarkSwan Ltd is placing us in a stronger position than we have been for the past couple of years.

In spite of the uncertainty and challenges the volunteers, our supporters and their families continue to demonstrate a sense of compassion, community spirit and determination to develop the organisation as an entity to support and benefit all key stakeholders, both recipients of our assistance, and the volunteer membership.

Jerry Smith
Chair of Trustees
September 2022

Strategic Planning

In October 2021, the Board drafted a strategic planning document, Vision 2022, as a tool to consider where the organisation should plan to move to in the medium term. Vision 2022 outlined an aspiration to "establish a modern voluntary National Service", through developing an enduring national and international movement to inspire service through sustainable team-based participation and volunteering. It was recognised that this aspiration needed a stronger bedrock, particular in terms of the organisation's operational priorities of maintaining an income, membership and capabilities.

In terms of communication, in early 2022, members of the board reviewed the messaging in order to establish a more structured and coherent approach. After a number of brainstorming sessions where a range of titles were considered, it was reassuring to return to our original catch line of 'Live to Serve - Serve to Lead - Lead to Change'. Ultimately, our thoughts were that these are excellent structure, that simply needed a little more explanation. To this end, we have conceived the idea that:

- **Live to Serve:** This encapsulates the proposition that volunteering is good for you. The motivation of self-development through team-based participation and volunteering.
- **Serve to Lead:** This encapsulates the merit of saving lives in response to a humanitarian crisis, through our technical capabilities.
- **Lead to Change:** This encapsulates the benefits of the two previous elements; the improvement changes to both the donors (participants) and the recipients.

Operational Developments

Halfway through the FY, we started to move to a new operational structure within the charity. The key driver was that it had become apparent that the Covid-19 isolation had resulted in a partial loss of coordination and some cohesion within the organisation. Much of this was down to remote working, and we decided that the new structuring would not only re-invigorate the 'one team' approach, but also simplify the messaging to external stakeholders. To that end, we are moving away from the compartmentalised International Response Team (IRT), Community Support Teams (CRT), Dog team, to a broader multi-disciplinary teams that focus on Urban Search and Rescue (USAR) [typically this focuses on overseas], Water & Flood rescue [typically focussing on UK] and search and rescue [typically focussing, but not exclusively, on dogs]. A critical development has been that of the operational support function (UK Ops), where volunteers drawn from across the organisation, provide supporting functions, such as logistics and communications, no matter the nature of the operational environment or skill sets required. In the second half of the FY, this structure, partially enabled by the new HQ building and environs at Chilmark, has started to bear fruit.

There is an increasing symbiosis between the charity and the commercial company DarkSwan. Founded and owned by two Serve On members, including the Director of Operations, we have seen increasing revenues as DarkSwan has secured various training events and utilised both the membership as temporary training and support staff, as well as the use of the

HQ and environs facilities. We have agreed a terms of engagement, supported by the Board, that recognises the potential conflict of interest and formalises the arrangement.

Organisational Activity: April 2021 - March 2022

At the start of the FY, and after a series of training weekends in North Wales, involving hundreds of hours of volunteering and thousands of miles of combined driving, eight of our volunteers qualified or recertified as Water & Flood Rescue Technician Instructors (WFRT Inst), fourteen volunteers qualified as Water & Flood Rescue Technicians (WFRT) and four qualified as Water & Flood First Responders (WFFR). This capability allows us to maintain a strong technical capability and remains in line with DEFRA's Flood Rescue Concept of Operations (FRCO).

Throughout the FY, our volunteers, headed by the dog team, and with support from our UK Ops, were increasingly called upon by police to help with searches for vulnerable missing persons. We are unable to report on the work they do because of the sensitive nature of the incidents they are involved in, and the sad circumstances of the people they are helping to try to find, but they frequently have to travel many miles, give up many hours of their time and work through the night.

The UK Ops teams carried on with First Aid, navigation, water rescue and other training, as well as essential kit maintenance while the International Response Team worked on core skills like camp craft, water filtration, rope work and technical searches. Volunteers local to Salisbury also delivered a youth event to demonstrate water safety, and later in the month the team was recognised for its support for the local Covid 19 vaccination roll-out. They were also on hand to assist with the closure of the centre at the completion of the vaccination programme and were presented with an NHS certificate of appreciation by Sarum West Primary Care Network.

Our volunteers got a chance to say thank you to sponsors Superyacht Charities with a stall at their summer fun day. Members of the International and UK Ops teams were able to explain to visitors some of the work Serve On does, while search dog Teg and her handler Janine gave a demonstration of search techniques.

In February, Storm Eunice brought winds gusting up to a record 122mph for the south coast, sparking the biggest widespread power cuts Britain has ever recorded. Volunteers of all disciplines deployed to support Scottish and Southern Energy, battling to restore power for more than 180,000 homes cut off across the region. Serve On deployed six teams of volunteers on the ground, visiting potentially vulnerable residents across four counties.

International work by Serve On volunteers, together with our European colleagues from EVOLSAR, on the V.I.A.T.I.C.U.M. European rescue partnership bore fruit with the publication of a set of pocket rescue manuals for those working in the civil protection field. The V.I.A.T.I.C.U.M. project – (Volunteers In Action To Improve Competences, Union and Mood) was born in 2019 when fellow members of EVOLSAR - the Edelweiss Association in Italy - secured sponsorship from the European Erasmus+ adult education fund for the series of rescue guides. With our experts having been heavily involved in producing the manuals, our Operations Director hosted a multiplier event at HQ to explain the importance of the project and the manuals which will help the sharing of best practice.

March also saw the second group of our new cohort of International Response Team recruits undergo selection. Both testing weekends pushed the candidates to physical and mental limits, but never gratuitously and always with the purpose of bringing out the best in them. The end result of both selection weekends was a brilliant new intake of IRT volunteers ready to start training to become humanitarian disaster responders.

People

Our only employee, Craig E, the Rescue Rookies (RR) manager, and funded by the Lawson Trust, resigned his post in September 2021. He had started a degree course in Disaster Management and was keen to find more space and time to study. He remains a volunteer within the organisation, but is taking time to improve his work-life balance.

We have had three individuals step up to deliver the tasks outstanding with Craig's departure. Excitingly, two of them are former Rescue Rookies. One took over the management and development of the personnel and equipment management information technology platform. We have introduced this to streamline management of all assets and staff training and qualification. He has also taken on the management of the vehicle fleet; with responsibilities ranging from booking MOTs to minor repairs - all while seeking, and successfully securing, full time employment outside the charity. The second individual is in full time education at university. But he was keen to take over Craig's work on developing the RR programme for a post-Covid environment. Since then, he has drafted the training plan and is now being mentored by Simon, one of our Trustees, in preparing execution plans, as well as identifying and approaching potential funders.

The third individual is Dan C. Dan is our contracted Director of Operations, has been the operational lead for the Charity for a number of years. Dan took over Craig's leadership and management function of RR. Dan spends significantly more

time than he is contracted to deliver his leadership roles.

We have lost one and gained three Trustees in the FY. All have fantastic backgrounds that will significantly build our leadership team.

Infrastructure

The landlord of our Salisbury Community Resilience Team (CRT) terminated our lease in the Autumn. However, we have been able to secure a new HQ building on the existing Chilmark site, so the CRT was able to co-locate with the HQ and International Response Team (IRT).

The timing of the availability of the new HQ building has allowed us to move to what had been an aspirational Post-Covid plan. This has been supported by partnering with an associate organisation, DarkSwan, to allow the building to generate some revenue. The site, adjacent to our collapsed structure training area, lends itself to a safe and effective learning environment. We have a woodland area for an outdoor classroom (currently dry weather, but plans to build recycled wood shelters), and a small river. The site is ideal for youth engagement and training.

In January, we were informed by the current landlord that the site is to be sold. By chance, Dan met the new owner and has already started our elevator / engagement pitch on (a) renewing our lease (b) investing in site infrastructure (c) potentially joining up our training to wider youth engagement initiatives that the Landlord is interested in.

Finances

The annual financial report accompanies this document. The key figures are:

Income to 31 March 2022:	£ 90,917
Expenditure to 31 March 2022:	£100,294
Total funds carried forward:	£153,553

Insurance

Unlike last year, we were able to secure insurance with little trouble this year. We have also increased our public liability to £10m to allow us to participate in a wider scope of activities and training events that had been reduced in previous years. Insurance for overseas deployments is still governed on a case-by-case basis.

Independent Examiner's Report to the Trustees of
Serve On Limited

Independent examiner's report to the trustees of Serve On Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
.
- 2 the accounts do not accord with those records; or
.
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of
.
- Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts
 in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Louise Newman & Co Ltd
A.C.C.A
Louise Newman & Co Ltd
2 Bath Mews
Bath Parade
Cheltenham
Gloucestershire
GL53 7HL

Date:

Serve On LimitedStatement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund	Restricted fund	31.3.22 Total funds	31.3.21 Total funds as restated
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,057	19,999	44,056	118,505
Charitable activities					
Training		14,884	-	14,884	250
Evolsar		-	11,935	11,935	-
The Clothworkers Foundation		-	-	-	5,000
The Fore		-	-	-	5,000
The National Lottery		-	-	-	28,400
DCMS RFL		-	20,000	20,000	-
Investment income		<u>42</u>	<u>-</u>	<u>42</u>	<u>310</u>
Total		38,983	51,934	90,917	157,465
EXPENDITURE ON					
Raising funds		(302)	-	(302)	27,162
Charitable activities					
Training		7,502	-	7,502	4,134
Project Delivery Services		20,838	-	20,838	35,782
Equipment		21,162	3,478	24,640	34,138
Volunteer Training		5,278	1,682	6,960	3,763
Depreciation		1,228	-	1,228	20,098
Premises		13,226	5,000	18,226	10,803
Evolsar		-	2,446	2,446	-
Rookies Programme		-	17,803	17,803	-
Other		<u>953</u>	<u>-</u>	<u>953</u>	<u>743</u>
Total		69,885	30,409	100,294	136,623
NET INCOME/(EXPENDITURE)		(30,902)	21,525	(9,377)	20,842
Transfers between funds		42,163	(42,163)	-	-
Net movement in funds		11,261	(20,638)	(9,377)	20,842
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		103,393	97,428	200,821	179,979
Prior year adjustment		(37,891)	-	(37,891)	-

The notes form part of these financial statements

As restated

65,502

97,428

162,930

179,979

The notes form part of these financial statements

Serve On Limited

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund	Restricted fund	31.3.22 Total funds	31.3.21 Total funds as restated
		£	£	£	£
TOTAL FUNDS CARRIED FORWARD		<u>76,763</u>	<u>76,790</u>	<u>153,553</u>	<u>200,821</u>

The notes form part of these financial statements

Serve On Limited

Balance Sheet
31 March 2022

		Unrestricted fund	Restricted fund	31.3.22 Total funds	31.3.21 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	8	11,634	12,322	23,956	34,322
CURRENT ASSETS					
Stocks	9	1,280	-	1,280	1,119
Debtors	10	25,423	-	25,423	12,697
Prepayments and accrued income		11,999	-	11,999	(166,440)
Cash at bank and in hand		<u>106,546</u>	<u>64,468</u>	<u>171,014</u>	<u>391,535</u>
		145,248	64,468	209,716	238,911
CREDITORS					
Amounts falling due within one year	11	(80,119)	-	(80,119)	(72,412)
NET CURRENT ASSETS		<u>65,129</u>	<u>64,468</u>	<u>129,597</u>	<u>166,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,763</u>	<u>76,790</u>	<u>153,553</u>	<u>200,821</u>
NET ASSETS		<u>76,763</u>	<u>76,790</u>	<u>153,553</u>	<u>200,821</u>
FUNDS	12				
Unrestricted funds				76,763	103,393
Restricted funds				<u>76,790</u>	<u>97,428</u>
TOTAL FUNDS				<u>153,553</u>	<u>200,821</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

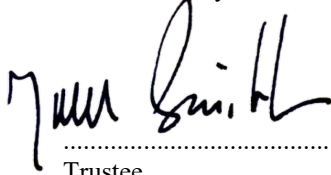
The notes form part of these financial statements

Serve On Limited

Balance Sheet - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2022 and were signed on its behalf by:


.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. INVESTMENT INCOME

	31.3.22	31.3.21 as restated
	£	£
Interest receivable - trading	<u>42</u>	<u>310</u>

3. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21 as restated
	£	£
Support costs	<u>(483)</u>	<u>27,101</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21 as restated
	£	£
Depreciation - owned assets	8,899	18,921
(Deficit)/surplus on disposal of fixed assets	<u>500</u>	<u>(1,000)</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,254	20,251	118,505
Charitable activities			
Training	250	-	250
The Clothworkers Foundation	-	5,000	5,000
The Fore	-	5,000	5,000
The National Lottery	-	28,400	28,400
Investment income	<u>310</u>	<u>-</u>	<u>310</u>
Total	98,814	58,651	157,465

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds as restated £
	£	£	£
EXPENDITURE ON			
Raising funds	19,637	7,525	27,162
Charitable activities			
Training	4,134	-	4,134
Project Delivery Services	17,942	17,840	35,782
Equipment	15,271	18,867	34,138
Volunteer Training	(357)	4,120	3,763
Depreciation	15,478	4,620	20,098
Premises	10,423	380	10,803
Other	<u>743</u>	<u>-</u>	<u>743</u>
Total	<u>83,271</u>	<u>53,352</u>	<u>136,623</u>
NET INCOME	15,543	5,299	20,842
Transfers between funds	<u>37,554</u>	<u>(37,554)</u>	<u>-</u>
Net movement in funds	53,097	(32,255)	20,842
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>50,296</u>	<u>129,683</u>	<u>179,979</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>103,393</u></u>	<u><u>97,428</u></u>	<u><u>200,821</u></u>

7. PRIOR YEAR ADJUSTMENT

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	52,657	45,416	98,073
Additions	-	1,033	1,033
Disposals	<u>(2,500)</u>	<u>-</u>	<u>(2,500)</u>
At 31 March 2022	<u>50,157</u>	<u>46,449</u>	<u>96,606</u>
DEPRECIATION			
At 1 April 2021	35,738	28,013	63,751
Charge for year	<u>2,737</u>	<u>6,162</u>	<u>8,899</u>
At 31 March 2022	<u>38,475</u>	<u>34,175</u>	<u>72,650</u>
NET BOOK VALUE			
At 31 March 2022	<u>11,682</u>	<u>12,274</u>	<u>23,956</u>
At 31 March 2021	<u>16,919</u>	<u>17,403</u>	<u>34,322</u>

9. STOCKS

	31.3.22	31.3.21 as restated
	£	£
Stocks	<u>1,280</u>	<u>1,119</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Trade debtors	13,716	-
Undeposited Funds	5	563
Payables	10,959	10,959
VAT	<u>743</u>	<u>1,175</u>
	<u>25,423</u>	<u>12,697</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Trade creditors	19,006	20,643
IRT Deployment fund	15,000	15,000
Accrued Purchases	561	-
Social security and other taxes	144	993
Smart Pension	-	110
Customer Deposits	25	25
Deferred income	43,333	35,641
Accrued expenses	<u>2,050</u>	<u>-</u>
	<u>80,119</u>	<u>72,412</u>

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds					
General fund	103,393	(37,891)	(30,902)	42,163	76,763
Restricted funds					
Restricted	97,428	-	21,525	(42,163)	76,790
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>200,821</u>	<u>(37,891)</u>	<u>(9,377)</u>	<u>-</u>	<u>153,553</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,983	(69,885)	(30,902)
Restricted funds			
Restricted	51,934	(30,409)	21,525
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>90,917</u>	<u>(100,294)</u>	<u>(9,377)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	50,296	15,543	37,554	103,393
Restricted funds				
Restricted	129,683	5,299	(37,554)	97,428
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>179,979</u>	<u>20,842</u>	<u>-</u>	<u>200,821</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,814	(83,271)	15,543
Restricted funds			
Restricted	58,651	(53,352)	5,299
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>157,465</u>	<u>(136,623)</u>	<u>20,842</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds					
General fund	50,296	(37,891)	(15,359)	79,717	76,763
Restricted funds					
Restricted	129,683	-	26,824	(79,717)	76,790
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>179,979</u>	<u>(37,891)</u>	<u>11,465</u>	<u>-</u>	<u>153,553</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,797	(153,156)	(15,359)
Restricted funds			
Restricted	110,585	(83,761)	26,824
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>248,382</u>	<u>(236,917)</u>	<u>11,465</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Serve On Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,127	116,338
Gift aid	<u>3,929</u>	<u>2,167</u>
	44,056	118,505
Investment income		
Interest receivable - trading	42	310
Charitable activities		
Grants	31,935	38,400
Training	<u>14,884</u>	<u>250</u>
	<u>46,819</u>	<u>38,650</u>
Total incoming resources	90,917	157,465
EXPENDITURE		
Other trading activities		
Fundraising Expenses	181	61
Charitable activities		
Repairs & Maintenance	7,386	-
Project Delivery	10,943	11,179
Equipment	18,996	34,138
Volunteer Training	6,960	4,571
Premises	16,706	12,262
Motor vehicles	-	10,621
Computer equipment	728	8,218
Loss on sale of tangible fixed assets	<u>500</u>	<u>(1,000)</u>
	62,219	79,989
Support costs		
Management		
Project Delivery Services	36,941	55,830
Governance costs		
Accountancy and legal fees	<u>953</u>	<u>743</u>
Total resources expended	<u>100,294</u>	<u>136,623</u>
Net (expenditure)/income	<u>(9,377)</u>	<u>20,842</u>

This page does not form part of the statutory financial statements