



**FREEWHEELERS**  
EMERGENCY VOLUNTARY SERVICE



# Trustees Annual Report and Statement of Accounts

April 2020 – March 2021

Freewheelers Emergency Voluntary Service (Weston)  
Charity No: 1001067



## SECTION A. REFERENCE AND ADMINISTRATION DETAILS

<b>Charity Name</b>	Freewheelers Emergency Voluntary Service (Weston)
<b>Registered Charity Number</b>	1001067
<b>Charity Principal Address</b>	70 Kent Avenue Yate Bristol BS37 7RZ

### Trustees

Name	Office	Dates Acted (if not whole year)	Name of person (or body) entitled to appoint trustee
Melanie Rowbottom	Chairman	Sep 18 to date	Membership
David Sheen	Vice-Chairman	Sep 19 to date	Membership
Ian Joseph	Secretary	Sep 19 to date	Membership
Julian Barefoot	Treasurer	Sep 18 to date	Membership

## SECTION B. STRUCTURE, GOVERNANCE AND MANAGEMENT

### The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1001067. The charity does not operate in any overseas jurisdictions.

The Trustees present their Report and Accounts for the year ended 31 March 2021.

### Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The constitution was last updated and approved by the members on 1st September 2020.

### Additional governance issues

The Freewheelers EVS Members Handbook defines the rules by which members of the Charity operate and behave in day to day conduct. In addition to the constitution, the Handbook covers the general processes and procedures in place for operation of the Charity. It therefore includes:

- Induction and training, Coordinators' tasks and expectations, Riders' tasks and expectations;
- Fundraisers' tasks and expectations; Tasks and expectations of all charity members.
- Governance and rules on duty of care to members including time on duty, and rights to refuse jobs.

## SECTION C. OBJECTIVES AND ACTIVITIES

The purposes of the charity is set out in the governing document, with the stated aims of the Charity being four-fold:

1. To provide an out of hours courier service for the transportation of medical items to NHS hospitals in the Somerset, Bristol and West Wiltshire areas.
2. To provide support to local authorities in the Southwest in times of major disaster or National emergency providing our aim above is not unduly compromised
3. To encourage safe riding practices both within and outside the group.
4. To promote a positive image of motorcycling to the general public.

### **The main activities undertaken in relation to those purposes during the year**

The Charity's courier service is provided primarily to NHS hospitals in the Avon, Somerset and West Wiltshire counties including hospitals and hospices in Bristol, Bath, Weston-super-Mare, Taunton, and outlying areas. Occasional trips are also made to more distant hospitals such as Cheltenham, Gloucester, Cardiff and Devon.

For distances outside of our usual operating area the Charity liaises with neighbouring blood bike groups to 'relay' items both into and out of our area. This means frequent contact and exchanges of items with SERV Oxfordshire, Buckinghamshire, Berkshire & Northamptonshire, SERV Wessex, Cornwall Bloodbikes, South West Bloodbikes, Yeovil Freewheelers and Devon Freewheelers at a series of agreed locations at the edges of our area.

The fleet of motorcycles continues to refresh on a replacement cycle. Five motorcycles are 'on duty' when the charity is operational comprising three geographically managed motorcycles (one based in West Somerset, one based in Bristol and the third based in East Somerset and West Wiltshire), one dedicated to the deliveries to both Great Western and the Wiltshire Air Ambulance bases and one 'relief bike'. The 'relief bike' importantly helps to manage riders being unavailable on long runs, balancing a heavy workload, and ensuring that riders are able to take appropriate breaks during the duty period.

The fleet size means 'off duty' machines can be serviced, accommodate unexpected breakdowns and facilitate easier planning of bike handovers by implementing an alternating week and weekend bike for the three geographical areas. They are also used to support fundraising activities.

The Charity aims to provide a service to the NHS and other service users 365 days a year outside normal working hours; that is from 1900 to 0700 Monday to Thursday, and 24 hours a day at weekends from 1900 on Friday to 0700 on Monday. On bank holidays the 24 hour service is extended to cover the full holiday period; for example, on the Easter weekend, service is provided from 1900 Thursday across Good Friday, the full weekend, and Easter Monday to finish at 0700 on the Tuesday.

We maintain close links with motorcycle riding organisations in the area, and share many active members with IAM RoadSmart groups (including Bristol Advanced Motorcyclists (BAM), Cheddar Valley Advanced Motorcyclists (CVAM), and Wilts and Bath Advanced Motorcyclists (WaBAM) and Somerset Advanced Motorcyclists (SAM)). We also have close links to local Royal Society for the Prevention of Accidents (RoSPA) motorcycling groups.

### **The main activities undertaken during the year to further the charity's purpose for the public benefit**

The Charity's free courier service for the NHS has continued in the same way as previous years. The duty motorcycles transport any medical item that fits safely on a motorcycle and often provides a service which really makes a difference to the patient's wellbeing and in some cases can save a life. We continued to serve requests from the NHS hospitals, Minor injury units, Birthing centres, District Nurses, Nursing homes and Hospices in the area who have requested help to transport a wide range of items (blood, medication, medical records, samples for analysis, equipment etc).

The year 2020/21 was dominated by the Covid 19 pandemic which increased the workload of the charity, for example, by transporting Covid swabs to the central testing laboratory.

The trustees have had regard to the charity commission guidance on public benefit in managing the activities of the charity.

## SECTION D. ACHIEVEMENTS AND PERFORMANCE

The Charity's main achievement was to maintain and extend the service during the Covid pandemic despite not being able to carry out our essential fundraising activities. During the first lockdown, the Charity operated a 24/7 service with one duty motorcycle available between 7am and 7pm, together with off-rota riders who were able to offer assistance. The Charity also provided Musgrove Park Hospital with a regular service between their Pathology Laboratory and the central testing laboratory in Lisieux Way, Taunton, some of which were in the early hours. Later the Charity provided a regular courier service for Medivivo who needed Covid anti body samples taken from their health centres to the central laboratory at the Royal United Hospitals Bath NHS Foundation Trust.

The Charity has explored new ways of fundraising online and by extending our social media presence and making it easy to donate online. However, the fundraising has not covered the cost of operating in this difficult year and inevitably the Charity has used a significant sum from its reserves.



Membership remains healthy at a total of around 180 members, with a steady increase of new members joining in the past year. As ever there is turnover in the membership as people retire, move location or leave the organisation for various reasons. We maintain a continual recruitment activity to ensure that membership remains at an operable level. The Charity would like to thank everyone, current and past members, for their efforts, enthusiasm and commitment.



The use of Social Media is an important tool for charity awareness and this has been key during the year. A small team of contributors produced daily posts which enabled us to continue to promote our cause when opportunities for face-to-face awareness was reduced due to Covid19 restrictions.



All the Charity's meetings in the year have been held online using Google Meet, Zoom, etc. which has allowed the Charity to maintain its organisational service and well being contact with its volunteers.

The introduction of the fifth duty bike to assist with the additional workload, whilst freeing up a duty bike to concentrate on the Air Ambulance blood deliveries was a significant step for the Charity in uncertain times. The Charity also took a lease on a business unit in Brislington which provides a workshop and garage facility for the growing fleet of motorcycles as well as a conference room for meetings. These additional financial burdens have been absorbed in the year, but it is hoped that fundraising activities can start up again to replenish the financial reserves.

The Charity has also reviewed and improved its policy documentation and procedures, together with a complete review of its handbooks as one of the initiatives planned for the year.

### The degree to which the achievements and performance during the year have benefited wider society

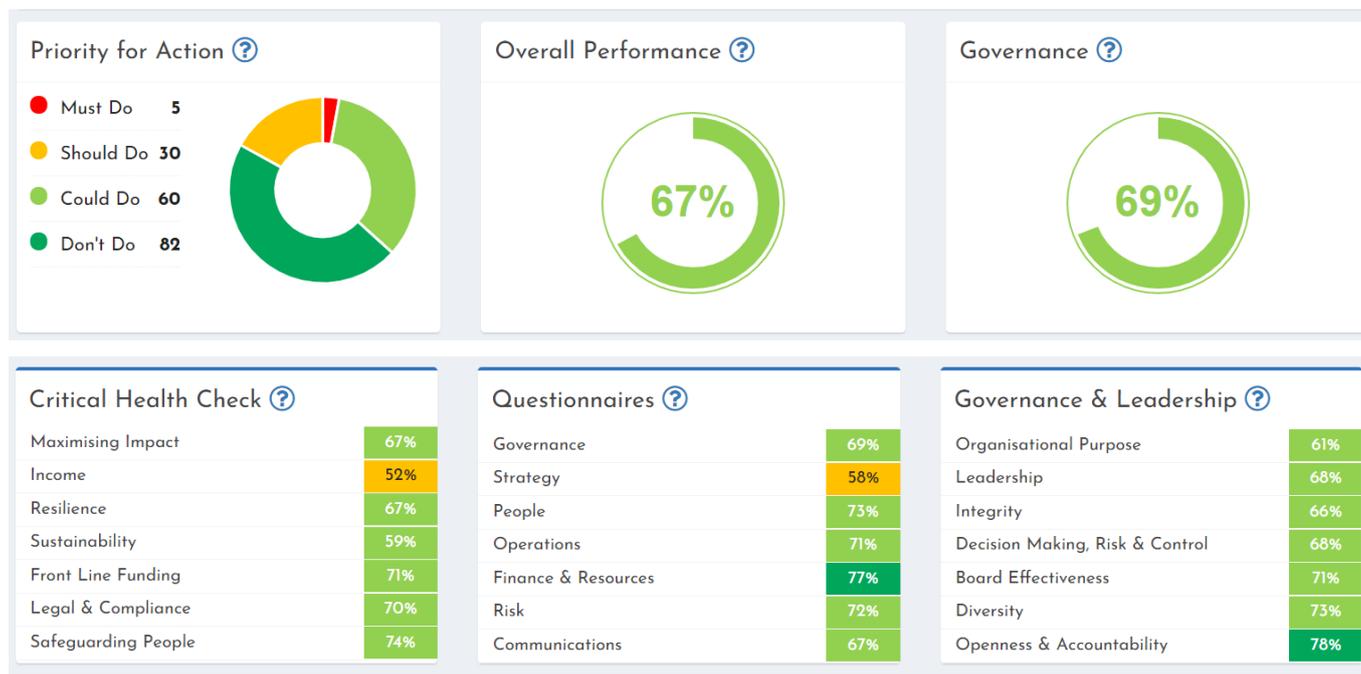
The Charity has been part of the fight against the Covid pandemic and as such this is probably the major benefit provided to the wider society. We have also provided our volunteers with a purpose over the last year which has almost certainly helped in their overall wellbeing over this difficult time of lockdowns and associated restrictions on movements and contact with others.

### The charity's strategies for achieving its aims and objectives in the future.



During the year the trustees undertook an initial SWOT analysis and followed up by registering for and achieving the Charity Excellence framework quality mark which helped prioritise areas to focus on in the year ahead.

We will continue to measure ourselves against this framework on an annual basis



Initiatives for 2021/22 following the strategy review include:

- Covid long term impact,
- New Funding options,
- Training and use of new technology
- Succession planning and contingency cover for all key roles
- Bike fleet options
- Quality excellence input to strategy
- We plan to celebrate our 30<sup>th</sup> anniversary that put on hold during 2020/21 due to the pandemic.
- We are also in the process of recruiting a patron for our charity.

**Resources used in the activities undertaken during the year.**

In order to expand our service to help the NHS cope with the Covid19 pandemic the Charity increased the daily fleet from 4 to 5 operational bikes with volunteer members stepping forward to ride the bikes plus further activities on their own vehicles when demand required it. Additional fleet bikes were also utilised during the 6 months we increased our operation to run 24/7 enabling regular handover activities with several other bloodbike groups as part of nationwide relays of blood, milk and other key contents.



**The contribution of volunteers during the year.**

In order to provide the additional operational fleet and the 24/7 service plus further adhoc requests to use our service during the pandemic, our volunteers, many of whom had been furloughed, were offering to commit additional time to ensure the charity could meet the demands.

The trustees and committee volunteers all took on additional workloads to ensure the Government and NHS changing regulations were being factored into the charity operations. Regular checks on the well-being of the volunteers and additional communication channels were put in place all of which were recognised in the Bristol Lord Mayor covid medal awards and the Marsh Commercial People awards.

**Fundraising activities during the year.**

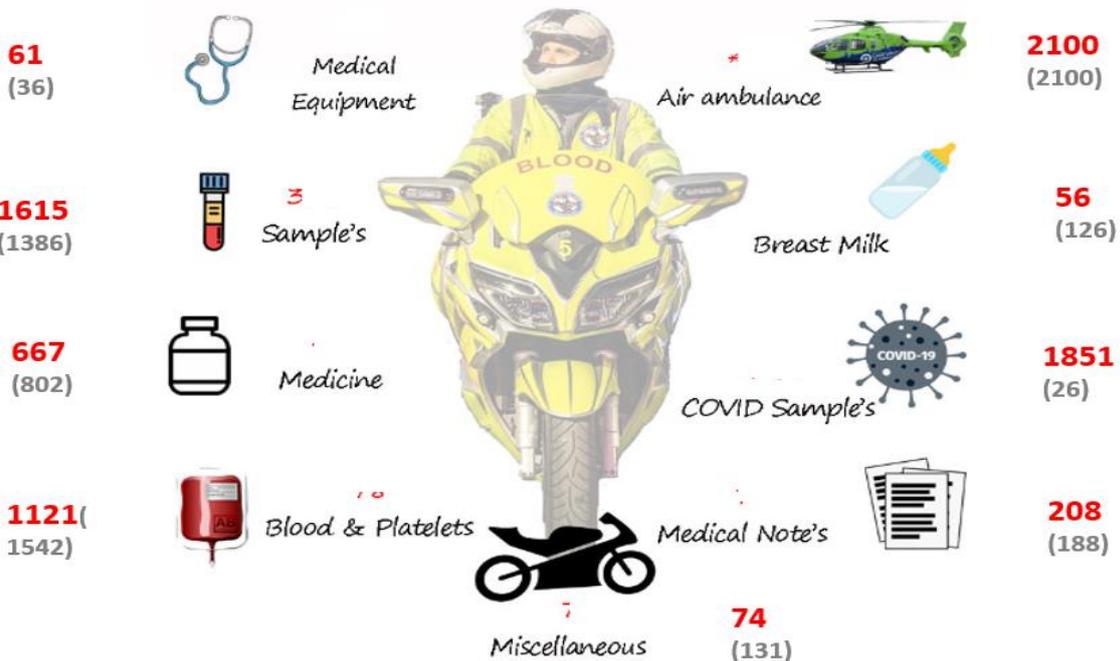
Despite activities being curtailed due to the covid19 pandemic we were able to hold two street collections in Bath. We also used the latest technology for online meetings to provide awareness talks to interested parties which helped keep the charity in people’s minds.

A big increase on social media activity also contributed to funds through various platforms including new text facilities.



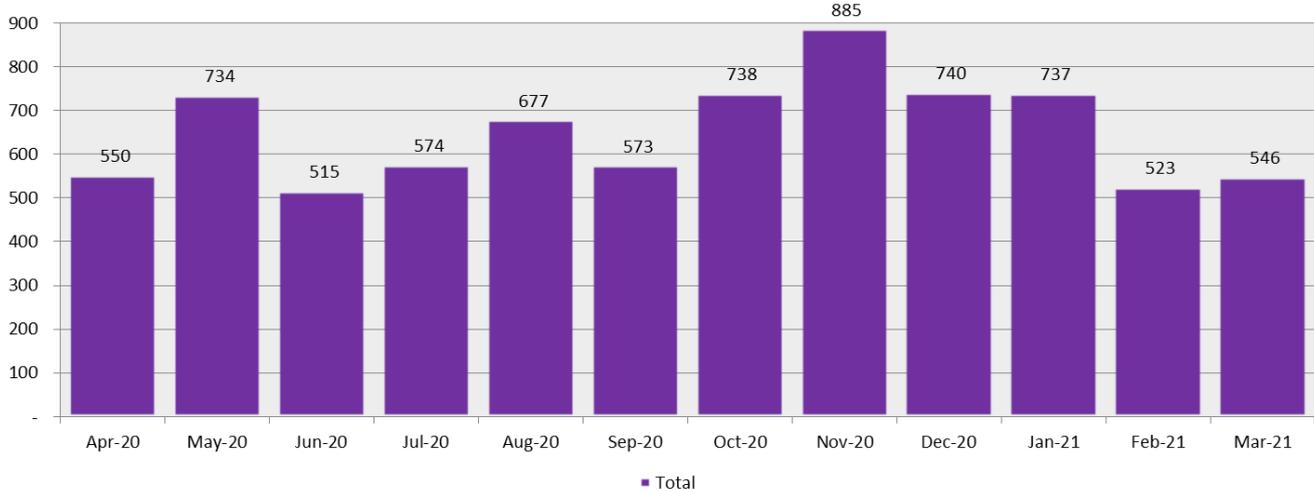
**SECTION E. STATISTICS**

Between 1st April 2020 and 31st March 2021, the Charity completed 7792 calls to serve all the various users of our service across the operating area; an average of 22 calls handled by the coordinators every day with a clear impact of covid on the volumes .v. the prior year numbers shown in brackets.



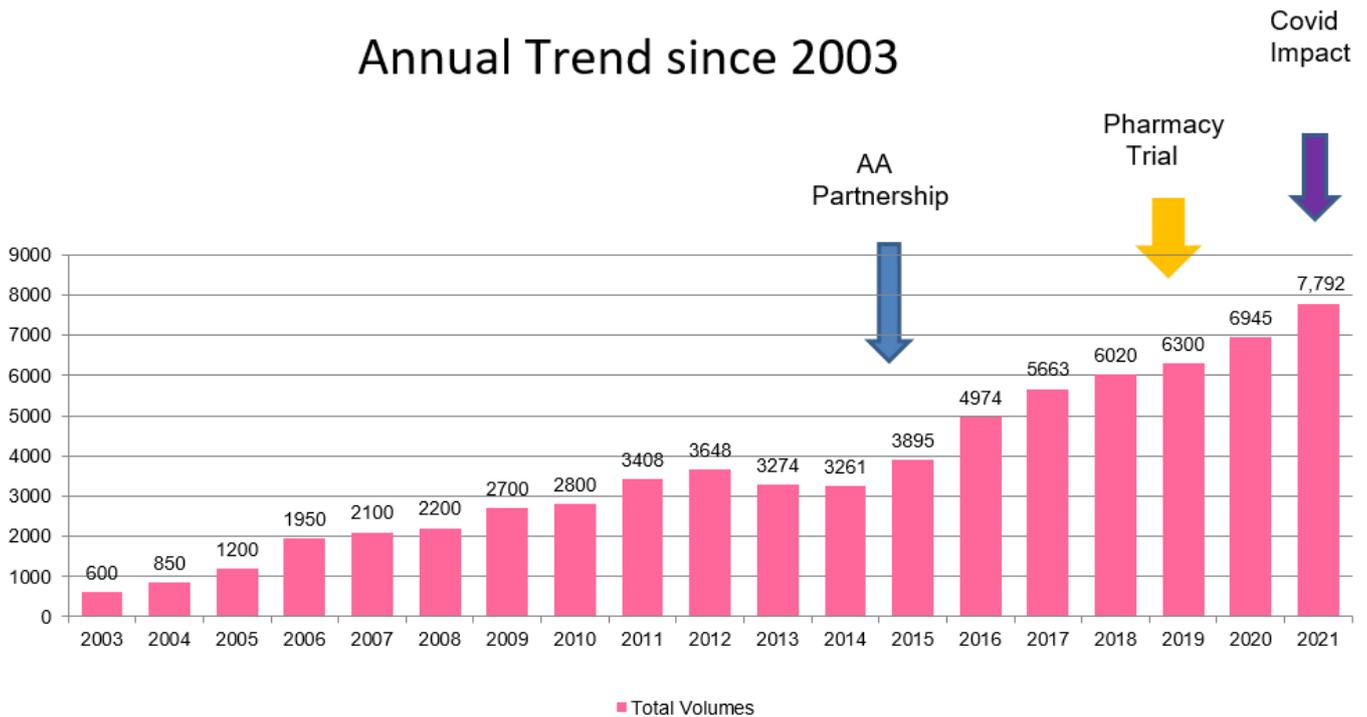
The monthly trend shows the initial impact of covid at start of the year, then the second wave of covid during winter before starting to return to more normal levels subject to covid being under control in the future months in 2021/22.

**Apr 20 - Mar 21 Call Volumes by month**



Year on year continues to see increasing volumes with a further rise in 2020/21 due to the pandemic

**Annual Trend since 2003**



In order to deliver the service, our fleet of bikes have covered just over 225,000 miles, an increase of just under 29,000 compared to the previous year. On average, each week Freewheelers’ bikes have covered just under 4300 miles in total. This consumed 60 tyres during the year – a set nearly every two weeks.



## SECTION F. OUR FLEET

Our blood bike fleet consists of a mixture of BMWs and FJR's. With the latter no longer being produced under European directives, we are looking at alternative bikes with input from the Nationwide Association of Blood Bikes (NABB) who are carrying out developments and trials with other manufacturers.



To maintain a healthy fleet, we use various online tools to ensure regular servicing. Vehicle history and locations are all monitored by a dedicated bike maintenance team so that we are always ready to serve our community. As part of our rider down review output from 2019-20 we have continued to look at new rider down and lone worker tracker tools and have fitted all bikes with front and rear facing cameras.



Given the mileage covered by the bikes they rapidly reach a point where, in the Trustees opinion, it is more economical to dispose of them while they still retain reasonable residual value and to replace them with new bikes. As a founding member of the Nationwide Association of Blood Bikes (NABB), we recognise that many other Blood Bike charities around the country have different requirements for bikes, and different availability of funds. For this reason it is our aim to dispose of our bikes by selling them to other NABB member charities that can make better use of the bikes as they reach higher mileages.

Before doing this we ensure that the bikes are serviced and given a health check by a local motorcycle workshop so that buyers can be assured of the quality of the vehicle they are purchasing.

This arrangement works well for all parties, enabling newer charities to purchase a fully liveried and equipped motorcycle of known provenance for a reasonable price, while Freewheelers avoids the costs of decommissioning the bikes and the difficulty of trying to sell a specialist vehicle on the open market.

We purchased 4 new bikes and sold 2 older bikes during the year through this arrangement, with one new bike funded by The Mark Benevolent Fund and the Grand Lodge of Mark Master Masons as part of their 150<sup>th</sup> anniversary celebrations.

Another new initiative being developed ready for 2021/22 is regular bike workshops for members to attend and learn or refresh knowledge about the bikes as the fleet changes and also equipment used on the bikes is replenished. All new riders will need to attend one of these days during induction and we would encourage all current riders to attend one as well.

## SECTION G. OUR PARTNERS

Being a participating member of Nationwide Association of Blood Bikes (NABB) has ensured the Charity remains abreast with national initiatives and standardised policies as well as remaining in a position to influence, lobby and direct national policy whilst providing experience and guidance to new start-up groups. With blood bike groups covering majority of the UK it also facilitates handovers for relays up and down the UK which we played our part in on many occasions.

The close working relationship with two local air ambulance charities, Great Western Air Ambulance Charity and Wiltshire Air Ambulance, has been maintained with Freewheelers continuing to deliver two units of blood products to WAA and a mixture of two units blood products plus two units of FFP (fresh frozen plasma) to GWAAC each night and returning any unused units to the blood bank every day of the year.



This can only be achieved with our third key partner from Southmead Blood Science department who provide the blood and FFP for us to collect each night and deliver to the waiting crews. The relationship between all the agencies involved in this initiative continues to work well with all parties committed to seeing it mature with the potential for additional cooperation in the future.

Two new partners we worked closely with during the pandemic as part of our 24/7 service and ongoing service into 2021/22 included Medvivo and South West Pathology Services to collect and deliver large volumes of covid samples for processing to our Bath and Taunton pathology labs.



## SECTION H. OUR SUPPORTERS

Throughout a challenging year for charities we are extremely grateful to a large number of groups, businesses and individuals who supported our charity and enabled us to continue delivering our service and so much more throughout 2020/21 and into the future.



**Homemakers W-S-M**

Our own Volunteers, family and friends, plus Everyone else who has supported us throughout 2020/21



***Respective responsibilities of Trustees and Examiner***

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the auditor in relation to the Trustees' report is limited to examining the report and ensuring that , the report is consistent with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 27th January 2022.

## SECTION J. DECLARATION

The trustees declare that they have approved the trustees' report above and the accounts below. Signed on behalf of the charity's trustees:

Signature(s)		
Full name(s)	Melanie Rowbottom	David Sheen
Position	Chairperson	Vice Chairman
Date	27/01/2022	27/01/2022
Signature(s)		
Full name(s)	Julian Barefoot	Ian Joseph
Position	Treasurer	Secretary
Date	27/01/2022	27/01/2022

### Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2021

We report on the financial statements of Freewheelers Emergency Voluntary Service (Weston) for the year ended 31 March 2021, as set out on pages 12 to 20, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Statement of Recognised Gains and Losses, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and, in particular, the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 19, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

#### Respective responsibilities of trustees and reporting accountant

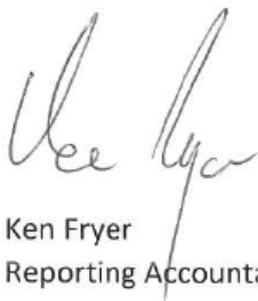
As described in the Trustees Report the charity's trustees are responsible for the preparation of the accounts. The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts based upon the basis of the information supplied to us, without conducting any formal scrutiny.

**No statement of opinion**

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Ken Fryer



Ken Fryer

Reporting Accountant and Chartered Accountant

8 Coronation Road.  
Bath. BA1 3BH

This report was signed on 7<sup>th</sup> September 2021



For the year ending 31st March 2021  
Statement of Financial Activities

	31st March 2021			31st March 2020
	Un- Restricted	Restricted £	Total £	£
<b>INCOME</b>	Note 1			
Donations	49,451		<b>49,451</b>	194,178
Fundraising collections	1,295		<b>1,295</b>	39,695
Disposal proceeds of assets	16,167		<b>16,167</b>	18,829
General Sales of Equipment/Merchandise	2,848		<b>2,848</b>	4,714
Rebate - Insurance/Road Tax	-		-	773
Interest	1,928		<b>1,928</b>	2,437
<b>TOTAL INCOME</b>	<b>71,688</b>	-	<b>71,688</b>	<b>260,627</b>
<b>EXPENDITURE</b>	Note 2			
Motorcycle Running Costs				
Fuel	10,013	3,000	<b>13,013</b>	18,352
Bike Maintenance/Service/Repairs	20,295	3,000	<b>23,295</b>	21,198
Road Tax & MOT	147		<b>147</b>	1,258
Bike Equipment	5,955		<b>5,955</b>	3,487
Fleet Insurance	4,907		<b>4,907</b>	8,563
Fleet Tracking	283		<b>283</b>	1,559
	<b>41,600</b>	<b>6,000</b>	<b>47,600</b>	<b>54,416</b>
Motorcycle Purchase/Other Costs				
Vehicles Acquired	47,344	15,000	<b>62,344</b>	59,580
Other Equipment Purchased	3,179		<b>3,179</b>	9,065
	<b>50,523</b>	<b>15,000</b>	<b>65,523</b>	<b>68,645</b>
Specialist Kit Purchases				
Hi Viz Jackets/Vests	671		<b>671</b>	228
Bio/Sample/Transport Bags/Milk Boxes	-		-	459
Fundraising Kit (Gazebos/Buckets/Pots/etc)	83		<b>83</b>	12,642
	<b>755</b>	-	<b>755</b>	<b>13,329</b>
Premises Costs				
Rent payable under operating leases	9,919		<b>9,919</b>	1,385
Service charges payable	385		<b>385</b>	-
Rates and water charges	674		<b>674</b>	-
Light heat and power	172		<b>172</b>	-
Premises repairs, renewals and maintenance	1,435		<b>1,435</b>	-
Other Premises Costs	307		<b>307</b>	-
	<b>12,893</b>	-	<b>12,893</b>	<b>1,385</b>
Other costs				
Fundraising	4,462		<b>4,462</b>	7,040
Insurances	230		<b>230</b>	761
Mileage claims	5,397		<b>5,397</b>	1,860
Administration	4,348		<b>4,348</b>	1,791
Bank fees	89		<b>89</b>	96
Kit Purchase (for Resale)	1,245		<b>1,245</b>	1,867
Other Misc Items	73		<b>73</b>	491
	<b>15,844</b>	-	<b>15,844</b>	<b>15,291</b>
<b>TOTAL EXPENDITURE</b>	<b>121,614</b>	<b>21,000</b>	<b>142,614</b>	<b>151,681</b>



For the year ending 31st March 2021  
Statement of Financial Activities

		31st March 2021			31st March 2020
		Un-Restricted	Restricted	Total	Total
			£	£	£
VAT	Income on Sales of Goods	(982)		(982)	2,091
	VAT on Purchases	17,610	3,500	21,110	22,748
	VAT Repaid/Claimed	(18,591)	(3,500)	(22,091)	(20,658)
	Net VAT	-	-	-	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(49,927)</b>	<b>(21,000)</b>	<b>(70,927)</b>	<b>108,946</b>
<b>Adjusted for</b>					
	Assets acquired		65,523		59,580
	less assets disposed		13,000		17,230
				52,523	42,350
				(18,404)	151,296
	Write down of m/c disposal & depreciation		51,272		37,641
				51,272	37,641
<b>Accounting (Deficit)/Surplus</b>				<b>(69,676)</b>	<b>113,655</b>

Total income to 2020/21 amounted to £71,688 (£260,627 2019/20), a decrease of £188,939 arising from continued effects of the pandemic stopping fundraising events during whole year. Of the £71,688 23% was from the disposal of fixed assets (bike sales)

The total expenditure for 2020/21 was £142,614 (£151,681 2019/20), a decrease of £9,067.

**Policies on reserves.**

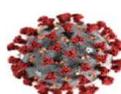
The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient funds to cover six months operating costs and sufficient funds to cover replacement of 2 motorcycles unexpectedly rendered unusable or uneconomic to repair.

**Availability and adequacy of assets of each of the funds**

The trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

**Significant events which have affected the financial performance and the financial position.**

The Covid19 pandemic has been a key factor throughout the financial year impacting the usual avenues for fundraising requiring alternative options to be considered, but ultimately having a material impact on donations received during the year. We have also had a period of running 24/7 for 6 months of the year increasing running costs but these have been partially mitigated by the funding of fuel by BP plc for all blood bike charities for several months.





For the year ending 31st March 2021

Freewheelers Emergency Voluntary Service (Weston) - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
<b>Fixed assets</b>	A			
Tangible assets	10	A2	83,398	69,551
Fixtures & Fittings	9	A3	405	-
<b>Total fixed assets</b>			<u>83,803</u>	<u>69,551</u>
<b>Current assets</b>	B			
Debtors	11	B2	15,684	6,865
Investments held as current assets	12	B3	204,075	200,000
Cash at bank and in hand		B4	134,398	233,233
<b>Total current assets</b>			<u>354,157</u>	<u>440,098</u>
<b>Creditors: amounts falling due within one year</b>	13	C1	<u>(2,817)</u>	<u>(4,828)</u>
<b>Net current assets</b>			351,340	435,270
<b>The total net assets of the charity</b>			<u>435,143</u>	<u>504,821</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Restricted funds</b>				
Restricted Revenue Funds	19	D2	6,000	12,000
Restricted Fixed Asset Funds	19	D2	-	14,584
			6,000	26,584
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	19	D3	429,144	478,238
			429,144	478,238
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>435,143</u>	<u>504,821</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.



**For the year ending 31st March 2021**

Notes to the Accounts for the year ended 31 March 2021

**Note:1 Accounting policies**

**Policies relating to the production of the accounts**

**Basis of preparation and accounting convention**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Freewheelers Emergency Voluntary Service (Weston) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going Concern**

The charitable activities are entirely dependent on continuing voluntary donations, fundraising activities as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams.

Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

**Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers

**Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

**Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably. Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

### **Income from legacies**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

### **Donated goods, facilities and services**

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets. Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

**Note:2 Policies relating to expenditure on goods and services provided to the charity.**

**Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

**Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

**Policies relating to assets, liabilities and provisions and other matters.**

**Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Motor vehicles	33 % straight line
IT	33 % straight line
Equipment	20 % straight line
Fixtures & Fittings	20 % straight line

**Accounting for capital grants and fixed asset funds**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

Prepayments are valued at the amount prepaid

### **Current asset investments**

To be classified as a current asset, the charity does not intend to hold the cash or cash equivalents as part of its on-going investment activities for more than one year from the reporting date. Current asset investments are initially measured at cost and are subsequently re-measured at their fair value.

### **Creditors and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

## Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

There are no Designated funds

### Note:3 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose

Irrecoverable VAT is accounted for in the expenditure category under which the costs are incurred.

### Note:4 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity

### Note:5 Significance of financial instruments to the charity's position

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	51,227	37,596
Depreciation and amortisation of heritage assets	45	-

### Note:6 Donated goods, services and facilities

Current year	Current year Unrestricted Funds 2021	Current year Restricted Funds 2021	Current year Total Funds 2021	Prior Year Total Funds 2020
	£	£	£	£
Included in Legacies and Donations:-				
Donated goods and services	3,159	-	3,159	-
Prior year	Prior year Unrestricted Funds 2020	Prior year Restricted Funds 2020	Prior year Total Funds 2020	
	£	£	£	
	-	-	-	

**Note:7 The contribution of volunteers**

Members provide their time free of charge. This is both for operational duty as well as fundraising, public events, bike fleet maintenance and administration/management of the charity.

Operational duty: Freewheelers EVS operates Monday to Thursday from 7pm to 7am the following day and 24hrs on Weekends and Bank Holidays. To cover these hours there are 5 rotas in place: Rider, Coordinator, BMO, Incident Manger and Trustee.

On call there are 9 volunteers: 5 riders along with, 1 Coordinator, BMO, Incident Manager and a Trustee.

There are also a number of Off-Rota volunteers available should capacity exceed resources on duty.

Annual operational hours are 5,724 hrs which equates to 51,516 hrs volunteer hours on call.

It has been estimated the number of hours provided by members for all other duties over the year was 6,000 hrs.

During the Pandemic the service was increased; operational hours changed to 24/7 (between April and August), and 2 scheduled services were introduced - running covid samples between Musgrove Park Hospital and Southwest Pathology Services in Taunton and scheduled GP surgery pickup of Anti-body testing into Royal United Hospitals Bath (between July and September).

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

**Note:8 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

**Note:9 Fixtures and Fittings included in the accounts**

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost	
	2021	2021	2021	2020	
	£	£	£	£	
<b>Cost</b>					
Additions	450	-	450	-	
At 31 March 2021	<u>450</u>	<u>-</u>	<u>450</u>	<u>-</u>	
<b>Depreciation</b>					
for the year	45	-	45	-	Charge
At 31 March 2021	<u>45</u>	<u>-</u>	<u>45</u>	<u>-</u>	
Net book value	<u>405</u>	<u>-</u>	<u>405</u>	<u>-</u>	

**Note:10 Tangible fixed assets**

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2020	-	-	152,463	152,463	152,463
Additions	-	2,729	62,345	65,074	65,074
Disposals	-	-	(13,000)	(13,000)	(13,000)
<b>At 31 March 2021</b>	<b>-</b>	<b>2,729</b>	<b>201,808</b>	<b>204,537</b>	<b>204,537</b>
<b>Depreciation</b>					
At 1 April 2020	-	-	82,912	82,912	82,912
Charge for the year	-	558	50,669	51,227	51,227
On disposals	-	-	(13,000)	(13,000)	(13,000)
<b>At 31 March 2021</b>	<b>-</b>	<b>558</b>	<b>120,581</b>	<b>121,139</b>	<b>121,139</b>
<b>Net book value</b>					
At 31 March 2021	-	2,171	81,227	83,398	83,398
At 31 March 2020	-	-	69,551	69,551	69,551

**Note:11****Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	-	516
Prepayments and accrued income	10,481	95
Other debtors	5,203	6,254
	<b>15,684</b>	<b>6,865</b>

**Note:12****Investments held as current assets at market value at 31 March 2021**

	<b>2021</b>	<b>2020</b>
	£	£
Cash on deposit - more than 3 months notice	204,075	200,000

**Note:13****Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	2,287	4,720
Accruals	530	108
	<b>2,817</b>	<b>4,828</b>

**Note:18****Particulars of how particular funds are represented by assets and liabilities**

<b>At 31 March 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixtures & Fittings	405	-	-	405	405
Tangible Fixed Assets	83,398	-	-	83,398	83,398
Current Assets	348,157	-	6,000	354,157	354,157
Current Liabilities	(2,817)	-	-	(2,817)	(2,817)
	<b>429,143</b>	<b>-</b>	<b>6,000</b>	<b>435,143</b>	<b>435,143</b>
<b>At 1 April 2020</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	54,967	-	14,584	69,551	69,551
Current Assets	428,098	-	12,000	440,098	440,098
Current Liabilities	(4,828)	-	-	(4,828)	(4,828)
	<b>478,237</b>	<b>-</b>	<b>26,584</b>	<b>504,821</b>	<b>504,821</b>

**Note:19****Change in total funds over the year as shown in Note 18 , analysed by individual funds**

	<b>Funds brought forward from 2020</b>	<b>Movement in funds in 2021</b>	<b>Transfers between funds in 2021</b>	<b>Funds carried forward to 2022</b>	<b>Funds carried forward to 2022</b>
	<b>£</b>	<b>See Note 20 £</b>	<b>See Note 21 £</b>	<b>£</b>	<b>£</b>
<b>Unrestricted and designated funds:-</b>					
Unrestricted Revenue Funds	478,238	(63,676)	14,582	429,144	429,144
<b>Total unrestricted and designated funds</b>	<b>478,238</b>	<b>(63,676)</b>	<b>14,582</b>	<b>429,144</b>	<b>429,144</b>
<b>Restricted funds:-</b>					
Restricted Fixed Asset Funds	14,584	-	(14,584)	-	-
John James Foundation - running costs	12,000	(6,000)	-	6,000	6,000
<b>Total restricted funds</b>	<b>26,584</b>	<b>(6,000)</b>	<b>(14,584)</b>	<b>6,000</b>	<b>6,000</b>
<b>Total charity funds</b>	<b>504,822</b>	<b>(69,676)</b>	<b>(2)</b>	<b>435,144</b>	<b>435,144</b>

**Note:20****Analysis of movements in funds over the year as shown in Note 19**

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2021	2021	2021	2021	2021
	£	£	£	£	£
<b>Unrestricted and designated funds:-</b>					
Unrestricted Revenue Funds	58,687	(122,363)	-	(63,676)	(63,676)
<b>Restricted funds:-</b>					
John James Foundation - running costs	-	(6,000)	-	(6,000)	(6,000)
	<u>58,687</u>	<u>(128,363)</u>	<u>-</u>	<u>(69,676)</u>	<u>(69,676)</u>

**Note:21****Details of transfers between funds**

The transfers shown in note 19 above are:-

	2021	2020
	£	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	14,582	14,582
To/(from) Restricted Fixed Asset Funds	(14,584)	(14,584)
<b>Net transfers</b>	<u>(2)</u>	<u>(2)</u>

**Note:22****The purposes for which the funds as****Unrestricted and designated funds:-**

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets

**Restricted funds:-**

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets
John James Foundation - running costs	This fund represents donation made by the foundation in 2019 to purchase a motorcycle along with sufficient funds to cover its 3 years running costs.

**Note:23****Donations, Grants and Legacies**

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2021	2021	2021
	£	£	£
<b>Donations and gifts from individuals</b>			
Small donations individually less than £1000	31,940	-	<b>31,940</b>
Refunds from HMRC on gift aided donations	1,851	-	<b>1,851</b>
Large donations individually greater than £1000	12,500	-	<b>12,500</b>
<b>Total Donations and gifts from individuals</b>	<u><b>46,291</b></u>	<u>-</u>	<u><b>46,291</b></u>

All the donations and gifts in the prior year were unrestricted

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
<b>Donations and gifts from individuals</b>			
Small donations individually less than £1000	47,480	-	47,480
Refunds from HMRC on gift aided donations	1,644	-	1,644
Large donations individually greater than £1000	111,054	34,000	145,054
	<b>160,178</b>	<b>34,000</b>	<b>194,178</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2021	2021	2021
	£	£	£
<b>Donated goods and services</b>			
Small gifts individually less than £1000	3,159	-	3,159
<b>Total donated goods and services</b>	<b>3,159</b>	<b>-</b>	<b>3,159</b>

### Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	49,450	-	49,450
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All the donations and gifts in the prior year were unrestricted.

<b>Prior year</b>		Unrestricted Funds	Restricted Funds	Prior Year Total Funds
		2020	2020	2020
		£	£	£
<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>160,178</b>	<b>34,000</b>	<b>194,178</b>

	Current year Funds 2021 £	Current year Funds 2021 £	Current year Total Funds 2021 £
<b>Collections from fundraising events</b>			
Countertop collection pots	605	-	605
Street collection	260	-	260
Collection at talks/community groups	216	-	216
Supermarket collection	213	-	213
Event collection	-	-	-
<b>Total Collections from fundraising events</b>	<b>1,294</b>	<b>-</b>	<b>1,294</b>

**Note:24**

**Total Income from charitable activities**

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £
Income from funders	1,294	-	1,294
<b>Total from charitable activities</b> <b>A2</b>	<b>1,294</b>	<b>-</b>	<b>1,294</b>

**Note:25**

**Income from other, non charitable, trading activities**

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £
Trading activities to raise funds for the charity	1,643	-	1,643
Sale of bought in goods	1,205	-	1,205
Rebate - Insurance & Road Tax	-	-	-
<b>Total from other activities</b> <b>A3</b>	<b>2,848</b>	<b>-</b>	<b>2,848</b>

**Note:26****Investment income**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2021	2021	2021
		£	£	£
Bank Interest Receivable		1,928	-	1,928
<b>Total investment income</b>	<b>A4</b>	<b>1,928</b>	<b>-</b>	<b>1,928</b>

**Note:27****Other income and gains**

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
<i>Current year</i>		2021	2021	2021
		£	£	£
<b>Summary of Realised Gains</b>				
Realised gains on disposals of tangible fixed assets held for the charity's own use		3,167	-	3,167
<b>Total other income</b>	<b>A5</b>	<b>3,167</b>	<b>-</b>	<b>3,167</b>

-- END --