

Trustee's annual report

Introduction

From Thursday 1 January 2015, the 2005 SORP (Statement of Recommended Practice) which provides guidance for charity accounts has been replaced by a choice of SORPs which comply with both existing sets of accounting guidance. These are named:

- Financial Reporting Standard for Smaller Entities (FRSSE)
- Financial Reporting Standard 102 (FRS 102).

The YAS Charity has opted to use the FRS 102 based SORP.

The YAS Charity does not meet the criteria for a “large charity” as its income is less than £1 million. These accounts follow the reporting requirements that apply to smaller charities.

Background to the YAS charities

Purpose

The purpose (or object) of the charity is that:

“The trustees shall hold the Trust fund upon trust to apply the income and at their discretion, so far as may be permissible, the capital for any charitable purpose or purpose relating to the National Health Service wholly or mainly for the Yorkshire Ambulance Service NHS Trust.”

The charity ensures that all money gifted to the Yorkshire Ambulance Service NHS Trust is spent in accordance with the donors' wishes. Unrestricted donations are distributed by the Charitable Funds Committee in accordance with the powers delegated to them by the YAS Board of Directors (the corporate trustee) and in accordance with the Terms of Reference of the Charitable Funds Committee. Such funds are distributed dependent on staff welfare and on projects associated with the provision of ambulance services.

Public benefit statement

The Yorkshire Ambulance Service Board was appointed as corporate trustee of the charitable funds by virtue of Statutory Instrument 2006, No. 1627 2006. The trustee confirms that they have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

Trustee

The Board of Yorkshire Ambulance Service NHS Trust is the corporate trustee of the Yorkshire Ambulance Service NHS Trust Charity.

The charitable trustee is responsible to the Charity Commission with regard to the management of funds and is duty bound to ensure that all money is spent in accordance with the wishes of the donor and the objective of the charity.

This charity does not hold any social investments.

Foreword by the trustee of the YAS NHS Trust charities

1. Welcome to our Annual Report for 2019-20. The Board for YAS acts as a corporate trustee body for the Charitable Funds but undertakes trustee responsibilities independently from the management of the Yorkshire Ambulance Service. The charity works in partnership with the ambulance service for the benefit of those who use and who provide its services in Yorkshire and the surrounding area.
2. As a charity, we exist to help extend and support the work of the Yorkshire Ambulance Service and the patient care the service provides. During 2019/20, we raised £210,557 and we spent £138,853 in grants, other support for emergency care and other charitable objectives throughout our region. We aim to develop the level of fundraising and grants provided over coming years to fulfil our charitable aims and strategy.
3. Key highlights of our year:
 - Providing £44,464 to locate 29 community public access defibrillators (CPADs) and automatic emergency defibrillators (AEDs) in public places in partnership with local community groups.
 - Receiving a grant of £79,000 from the West Yorkshire Violence Reduction Unit to support immersive technology for YAS's innovative 999 Aspire Programme. A further grant of a similar amount is expected during 2020-21.
 - Working in partnership with West Yorkshire and Harrogate Integrated Care System (ICS) and Community Action Bradford to pilot a directory of voluntary and community services for YAS colleagues.
 - Supporting Restart a Heart Day enabling 800 YAS staff, volunteers and partners to work with 165 secondary schools to teach cardio-pulmonary resuscitation (CPR) to around 40,000 students.
4. Donations to our charity made this work possible and your future donations are the key to our continued success.
5. We help to save lives throughout Yorkshire. If you would like to donate, details about how to do this are at the end of this report. Please support us – every pound counts.

Signed:

Dated:

Who we are

6. YAS NHS Trust charities (YAS Charity) are an independent registered charity with the Charity Commission for England and Wales (registered number 1114106). We exist to raise funds and receive donations for the benefit of the patients of YAS and its current and former workforce. By securing donations, legacies and sponsorship, YAS Charity can provide additional services and support for patients and the staff who look after them.
7. Our charity's mission is to save more lives across Yorkshire and the Humber by enabling **everyone** to respond to a medical emergency in the appropriate way and by supporting those who deal with such emergencies.
8. YAS covers almost 6,000 square miles of varied terrain from isolated moors and dales to urban areas, coastline and inner cities and provides 24-hour emergency and healthcare services to a population of more than five million people. The organisation receives an average of 2,500 emergency and routine calls per day and employs 6,000 staff supported by over 1,000 volunteers.

What we aim to do: our objectives and activities

9. The charity's purpose is to apply income for any charitable purpose relating to the NHS wholly or mainly for the services provided by Yorkshire Ambulance Service NHS Trust.
10. By raising new money and careful management of our existing funds, the YAS Charity is able to make grants to extend and support the provision of emergency care throughout the region.
11. Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants, we endeavor to reflect the wishes of patients and staff by directing funds towards areas where they will provide the most benefit. Our future plans are to continue to raise our level of fundraising and use of funds which will help us work with YAS to enhance the care provided throughout our community.
12. The charity's mission is to save more lives across Yorkshire and the Humber by enabling **everyone** to respond to a medical emergency in the appropriate way and by supporting those who deal with such emergencies.

What we have achieved: highlights from the activities undertaken in the year

13. Our key aim is to serve the NHS patients of YAS for the public benefit. By working with the NHS we help people from every walk of life, irrespective of race, creed, ethnicity, personal or family financial circumstances. We put this aim into practice by:

- supporting community education
- helping to provide CPADs
- supporting the “restart a heart” initiative.
- supporting the staff and volunteers of YAS in their time of need.

14. We do this through a range of programmes funded by our generous donors. Highlights from the main programmes undertaken in the year are detailed below to give a wider understanding of the difference we can make together to people’s lives today and in the future. During the year 2019-20, the projects we supported included:

15. Supporting community education

During 2019 -20, our work in this area has developed considerably. YAS has invested in piloting a Community Engagement Team to drive this work forward. This has changed some of our past funding commitments in this area of work. The charity is in full support of this initiative and looks forward to supporting their work as it develops.

16. Our work this year included being awarded a grant of £158,000 from the Police Crime Commission in West Yorkshire to tackle violent crime reduction in West Yorkshire. This is a two-year project and we received 50% of the funding in year one of 2019- 20.

17. Access to defibrillators

We aim to increase the number of CPADs, part-funding these in conjunction with local groups via a grant programme. This was in partnership with local groups who part raised the funds and will own and maintain the equipment within their communities. In 2019/20, we placed 14 devices in the community.

We received a large donation from Barnsley Hearts Support Group to place CPADs specifically in the Barnsley area. Barnsley Metropolitan Borough Council contributed further to placing these devices. During 2019/20, we placed 15 devices through this programme with seven further devices to be placed in 2020/21.

18. Restart a Heart campaign

Once again we support the Restart a Heart campaign to help educate people in CPR to make a real difference to saving lives in the region. Restart a Heart Day is a global initiative to train school children in basic CPR skills through a mass day of action on International Day of Resuscitation. In 2019, 800 YAS colleagues and volunteers gave their time to enable 40,000 students to learn CPR skills. We funded resources and equipment to enable this day of action.

19. Supporting YAS staff

We provide support to YAS staff, past and present, who face crisis or hardship. We continued to work closely with The Ambulance Staff Charity (TASC), a national charity which has access to a wide range of services and support funded through their own donors.

In February 2020, it became apparent that we would be facing an unprecedented pandemic in the form of COVID-19 and that the impact on our colleagues and volunteers would be very significant. We therefore spent the last few weeks of the financial year planning and preparing interventions to support those colleagues during 2020-21.

How we fund our work, our achievements and our performance

In this section, we firstly explain how we raised the money and then how we spent it.

The following figures are taken from the full accounts approved by the trustee on Thursday 28 January 2021. The accounts are subject to independent examination, provided by external auditors, Hunter Gee Holroyd. That examination did not give rise to any issues to be reported. The accounts, which are included as part of this report, should be viewed if more details are required.

20. The YAS Charity can only continue to support the work of YAS for as long as we receive the money needed. Almost all of our income comes from the voluntary efforts of the general public: investment income made up £1,361 of the total.

21. In the 2019/20 financial year up to Tuesday 31 March 2020 income exceeded expenditure by £30,296.

Money received: sources of funds

22. The total money received of donations, grants and legacies was £210,557.

Our largest source of income is given by the public and by local companies keen to support their local ambulance service.

- **Donations of £68,942** – we are grateful to the individuals and organisations that have supported us during this year.
- We did not receive any legacy monies in 2019/20 (in 2018/19, we received £10,000).

23. Investment income was a total of £1,361.

The charity earns interest on funds not immediately used. In the current climate returns from investments are low and the charity's objectives are to make use of the funds donated rather than to invest these.

Money spent: what we spent the money on

24. Our largest area of spend was on community education and engagement (a total of £90,824).

25. Our charitable work was made up of the following areas:

Community education and engagement:	£90,824
Defibrillators and related equipment:	£44,464
Staff health and wellbeing projects (benevolent):	£3,566
Total:	£138,853

Fundraising

26. The fund's part-time employee coordinates fundraising activities on behalf of the YAS Charity alongside other duties.

27. During the year, the income was made up as follows:

Donations	£68,942
Charitable activities:	£128,260
Other trading activities:	£11,994
Interest:	£1,361
Total:	£210,557

What we plan to do with your donations – our future plans

28. The charity continues to review the way it works and aims to adapt to the changing wider environment. We are establishing new approaches that will help us make the most of the funds entrusted to us. The charity has improved partnership working with the Trust to support its ambitions to improve engagement with the communities we serve. The charity is considered part of the Trust's long-term strategy to achieve this.

29. The Charitable Funds Committee has continued to strive towards helping the charity operate on a more independent basis with more flexibility to raise funds and apply these. This has been most successful in expenditure on charitable objectives.

How we manage the money

Our grant making policy

30. The YAS Charity makes grants from both its unrestricted and restricted funds. Within the unrestricted funds, grants are made from both general funds and designated funds:

- **General funds** – these funds are received by the YAS Charity with no particular preference expressed by donors.

- **Restricted funds** – these are established for a particular goal or activity nominated for support by the donor. The Charitable Fund Committee ensures these funds are applied for the objectives the donor intended.

Our reserves policy

31. The trustee has established a financial reserves policy as part of its plans to ensure the charity remains well managed.
32. The trustee calculates the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of any designated funds that have been earmarked for specific projects.
33. The reserves currently stand at a total of £264,116, of which unrestricted general funds stand at £216,732, unrestricted designated funds stand at £17,884 and the balance which is £29,500 is restricted funds.
34. We continue to apply the financial strategy for the years 2016-17 to 2019-20 which was proposed by the Charitable Funds Committee and agreed by the trustee in March 2016. As part of this strategy, the trustee intends that all funds are spent within a reasonable period of receipt. They have to foresee a need only to maintain reserves sufficient to provide certainty of funding for existing projects, continuity for general grant-making and running costs.
35. The target range for reserves is to provide for 18 months' running costs and for the remainder of funds to be applied for charitable purposes. As a long-term goal, the charity aims to apply 90% of funds received in a year to charitable purposes in that year.
36. The trustee reviews the balances held in designated funds in accordance with the provisions of the NHS acts relating to charitable funds. This is to determine whether these funds are likely to be committed in the near future and the extent to which there is a continuing need identified for any particular designated fund(s). The trustee will be undertaking a review of designated funds to ensure that they are all active. Any inactive funds will be closed and the funds transferred to reserves.

Our financial health: a strong balance sheet

37. The assets and liabilities of the YAS Charity as at Tuesday 31 March 2020 show a strong position financially, having net assets of £264,116.

Our investments

38. During 2019-20, the charity held investments worth £9,733 in a charitable investment fund. The investment fund reduced in value by £3,087.

How we organize our affairs: reference and administrative details for the charity

39. The YAS Charity is registered with the Charity Commission under the registered number: 1114106.
40. Its objectives are "to apply income for any charitable purpose or purposes relating to the NHS."

How to contact us

The charity office and principal address of the YAS Charity is:

YAS Charitable Funds, Yorkshire Ambulance Service
Springhill
2 Brindley Way
Wakefield 41 Industrial Estate
Wakefield
WF2 0XQ

For fundraising queries, please contact:

Danielle Norman
Charitable Fund Manager
Springhill
2 Brindley Way
Wakefield 41 Industrial Estate
Wakefield
WF2 0XQ

Our trustee

41. The Board of Directors of Yorkshire Ambulance Service NHS Trust act as corporate trustee for the charity (in line with the Acts). The Board is responsible for deciding policy and ensuring that it is implemented. The trustee delegates responsibility for administration and oversight of the charity to a Charitable Funds Committee, a subcommittee of the Board, through its Terms of Reference which are reviewed at least annually to ensure they remain fit for purpose. That committee meets at least twice a year and reports back to the Board after each committee meeting.
42. During the year, no trustee or members of the key management, staff or parties related to them has undertaken any material transactions with the charity or received any remuneration or expenses funded by the charitable funds during the year.
43. The Board acts as the corporate trustee and the members of the Board during the financial year were as follows:
 - **Chairman:** Kathryn Lavery
 - **Chief Executive:** Rod Barnes
 - **Executive Director of Finance:** Mark Bradley
 - **Executive Director of Quality, Governance and Performance Assurance and Deputy Chief Executive:** Steve Page
 - **Executive Medical Director:** Dr Julian Mark
 - **Executive Director of Operations:** Nick Smith
 - **Director of Workforce and Organisational Development:** Christine Brereton
 - **Director of Urgent Care and Integration (formerly Director of Planning and Development):** Karen Owens (from 23 April 2019)
 - **Non-Executive Directors:** John Nutton, Phil Storr (Associate), Tim Gilpin, Anne Cooper, Jeremy Pease and Stan Hardy.

Our staff

44. The YAS Charity had two employees during the year, charitable fund manager (substantive) and charitable fund manager (maternity cover). The trustee is also assisted in its work by a number of professional advisors as detailed below:

Our advisors

<p>Independent examiners</p> <p>Hunter Gee Holroyd, Club Chambers, Museum Street, York, YO1 7DN</p>	<p>Internal audit</p> <p>AuditOne, Kirkstone Villa, Lanchester Road Hospital, Durham, DH1 5RD</p>
<p>Bankers</p> <p>Barclays Bank Plc, Parliament Street York, Y01 8XD</p> <p>Skipton Building Society, Principal Office, The Bailey, Skipton, North Yorkshire, BD23 1DN</p>	

Charity governance, structure and management arrangements

45. The Board of Directors of Yorkshire Ambulance Service NHS Trust acts as the corporate trustee for the YAS Charity. The Board has delegated responsibility for the administration and oversight of the charity to a Charitable Funds Committee. Within the remit set by the trustee, the committee decides policy and ensures it is implemented with assurance and oversight provided by the trustee.

Trustee recruitment, appointment and induction

46. The Trust chairman and non-executive directors are appointed through a selection process by NHS Improvement and have the skills and attributes to act as advocates for their communities and provide leadership for the NHS.

47. The chief executive is appointed by the chairman. The chief executive appoints the executive directors.

Key management personnel remuneration

48. The trustee has concluded that the Charitable Funds Committee and the chair of that committee comprises the key management personnel of the charity as they are in charge of:

- directing and controlling the charity
- running and operating the charity on a day-to-day basis.

49. All the members of the Board give their time freely to the charity and no remuneration or expenses relating to the charity were paid to them in the year.

50. Trustees are required to disclose all relevant interests and register them with the Trust fund director and withdraw from decisions where a conflict of interest arises. All related party transactions are disclosed in note 3 to the accounts.
51. The charitable funds manager is employed on the same Terms and Conditions (Agenda for Change) as staff in the NHS. The remuneration is reviewed annually and is increased in accordance with the nationally agreed increases for the relevant pay scale. During the 2019-20 financial year, the charitable fund manager worked with Trust staff on the development of community engagement projects relating to the charity.

Risk analysis

52. The Charitable Funds Committee monitor risks through a risk register which is maintained during the year and reviewed at each meeting.
53. The YAS Charity is reliant on donations to allow it to make grants. If income falls, this will reduce the charity's ability to make grants and enter into longer term commitments with those we support. The overall income increased by £120,000 in 2019-20.

Fall in investment returns

54. The YAS Charity does not generate significant additional income from investing so the trustee does not consider the loss of investment income to be a major financial risk.

Unforeseen changes in the operation of the NHS

55. The NHS is, by its very nature, subject to national changes in Government policy as well as local politically-driven decisions. The trustee has identified this as a risk as it may impact healthcare activities supported by the YAS Charity.

Related parties

56. The YAS Charity works closely with YAS.
57. Although the trustee is careful to consult with representatives of the organisation through their committee meetings and other, less formal contacts, it retains its independence to act in the best interests of the YAS Charity and the charity's beneficiaries.

Our relationship with the wider community

58. The ability of the YAS Charity to continue its vital support for YAS is dependent on its ability to maintain and increase donations from the general public.

Statutory returns

59. The financial statements of the charity were presented to the Charitable Funds Committee on Thursday 14 January 2021. The returns were independently examined by Hunter Gee Holroyd and will be submitted to the Charity Commission following review and approval by the trustees at the meeting on Thursday 28 January 2021.

Signed on behalf of the trustees:

Jeremy Pease

Date:

A few helpful definitions:

Fixed asset investments are investments in quoted stocks and shares.

Net current assets represent cash held on deposit less the value of accruals (money owed to others for expenses chargeable to the year) and outstanding liabilities.

Creditors falling due after more than one year represent the balance of multi-year research grants and multiyear grants towards specific posts.

Our general fund represents those funds available for distribution by the Trustees at their discretion which have not been restricted or earmarked.

Copies of the Financial Statements are available from:

Head of Financial Services
Yorkshire Ambulance Service
NHS Trust Springhill 1
Brindley Way
Wakefield 41 Business
Park Wakefield
WF2 0XQ

Tel: 01924 584201

Statement of Trustees' responsibilities in respect of the Trustees' annual report and accounts

Under charity law, the Trustees are responsible for preparing the Trustees' annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the Trustees:

- a. Select suitable accounting policies and then apply them consistently
- b. Make judgments and estimates that are reasonable and prudent
- c. State whether the recommendations of the SORP have been followed, subject to any material departures disclosed and explained in the financial statements
- d. State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- e. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law. The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the Trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustees have general responsibility for taking such steps as are reasonably open to the Trustees, to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The Trustee confirms that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 16 to 18 attached have been compiled from and are in accordance with the financial records maintained by the trustees.

Signed on behalf of the Trustees:

..... Date 2021

Jeremy Pease, Non-Executive Director

..... Date 2021

Kathryn Vause, Interim Executive Director of Finance

FUNDS HELD ON TRUST ACCOUNTS YEAR ENDED 31st March 2020

The accounts of the Funds held on Trust by the Yorkshire Ambulance Service NHS Trust

FOREWORD

These accounts have been prepared by the Trustee under section 132(1) of the Charities' Act 2011.

STATUTORY BACKGROUND

The Yorkshire Ambulance Service NHS Trust is the corporate Trustee of the funds held on trust.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the Yorkshire

Independent examiner's report to the Trustees of Yorkshire Ambulance Service NHS Trust Charities

(DRAFT)

I report to the trustees on my examination of the accounts of Yorkshire Ambulance Service NHS Trust (the Trust) for the year ended 31st March 2020 which are set out on pages 17 to 28.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts 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 2011 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 Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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.

Nigel Everard BA FCA
Hunter Gee Holroyd Chartered Accountants
Club Chambers
Museum Street
York
YO1 7DN

Date:

Statement of Financial Activities for the year ended 31 March 2020

	Note	Unrestricted Funds £	Restricted Funds £	Year ended 31 March 2020 Total Funds £	Year ended 31 March 2019 Total Funds £
Income and endowments from:					
Donations & legacies	4	48,944	19,998	68,942	84,285
Income from charitable activities	5	11,760	109,000	120,760	3,000
Other trading activities	6	11,994	7,500	19,494	2,227
Investments	7	1,361	-	1,361	1,216
Total incoming resources		74,059	136,498	210,557	90,728
Expenditure on:					
Fund raising & administration	8	(38,320)	-	(38,320)	(3,076)
Charitable activities	9				
Community Education & Engagement		(2,024)	(88,800)	(90,824)	(8,744)
Defibrillators and Related Equipment		(26,266)	(18,198)	(44,464)	(50,175)
Benevolent Fund		(3,566)	-	(3,566)	(823)
Unplanned Projects Not Included Above		-	-	-	(6,109)
Grant Related Expenditure		-	-	-	-
		(31,855)	(106,998)	(138,853)	(65,851)
Total expenditure		(70,175)	(106,998)	(177,173)	(68,927)
Net gains/(losses) on investments	14	(3,087)	-	(3,087)	98
Net income/(expenditure)		796	29,500	30,296	21,899
Net Movement in funds		796	29,500	30,296	21,899
Reconciliation of funds					
Total funds brought forward	20	233,820	-	233,820	211,921
Total funds carried forward	20	234,616	29,500	264,116	233,820

The notes on pages 19 to 27 form part of these accounts.

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2020

Balance Sheet as at 31 March 2020

	Notes	Unrestricted Funds £	Restricted Funds £	As at 31 March 2020 £	As at 31 March 2019 £
Fixed Assets					
Investments	14	9,733	-	9,733	12,820
Total Fixed Assets		9,733	-	9,733	12,820
Current Assets					
Debtors	15	12,137	-	12,137	12,137
Cash and cash equivalents	16	265,015	74,198	339,213	253,491
Total Current Assets		277,152	74,198	351,350	265,628
Liabilities					
Creditors falling due within one year	17	(52,268)	(44,698)	(96,966)	(44,628)
Net Current Assets		224,884	29,500	254,384	221,000
Total Assets less Current Liabilities		234,616	29,500	264,116	233,820
Total Net Assets		234,616	29,500	264,116	233,820
Funds of the Charity					
Restricted	20	-	29,500	29,500	-
Unrestricted		234,616	-	234,616	233,820
Total Funds		234,616	29,500	264,116	233,820

The notes on pages 19 to 27 form part of these accounts.

Signed:

Name:

Date:

Cash Flows for the year ending 31 March 2020

	Notes	Total Funds as at 31 March 2020 £	Total Funds as at 31 March 2019 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	19	84,361	39,597
Cash flows from investing activities:			
Dividends, interest and rents from investments	7	1,361	1,216
Change in cash and cash equivalents in the reporting period		85,722	40,813
Cash and cash equivalents at the beginning of the reporting period	16	253,491	212,678
Cash and cash equivalents at the end of the reporting period	16	339,213	253,491

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2020

Notes to the Account

1. Accounting Policies

a Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn

b Reconciliation with previous generally accepted accounting practices

Support and overhead costs have been allocated between fundraising activities and charitable activities. Note 10 provides a reconciliation of the changes. There is no effect on the total expenditure.

c Fund structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as a restricted fund or an endowment fund.

Restricted funds are those where the donor has provided the donation to be spent in furtherance of a specified charitable purpose. The charity received £136,498 restricted funds in 2020 which £106,998 has been expended in the period leaving a balance of £29,500 (2019: £Nil).

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. The charity did not have any endowment funds during 2020 (2019: £Nil).

Funds that are neither endowment or restricted income funds, are unrestricted income funds which are sub analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in note 20.

d Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

e Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable. Receipt is probable when:

- confirmation has been received from the representatives of the estate that probate has been granted
- the executors have established that there are sufficient assets in the estate to pay the legacy, and
- all conditions attached to the legacy have been fulfilled or are within the charity's control

f Incoming resources from endowment funds

The incoming resources received from the invested endowment fund are wholly restricted.

g Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event
- it is more likely than not that a transfer of benefits (usually cash payment) will be required in settlement
- the amount of the obligation can be measured or estimated reliably

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

h Recognition of expenditure and associated liabilities as a result of grant

Grants payable are payments made to linked, related party or third party NHS bodies and non NHS bodies, in furtherance of the charitable objectives of the fund held on trust.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment. A constructive obligation arises when:

- we have communicated our intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant
- we have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant
- there is an established pattern of practice which indicates to the recipient that we will honour our commitment.

i Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, external audit costs and costs of administration. Support costs have been apportioned between fundraising costs and charitable activities.

The analysis of support costs are shown in note 10.

j Fundraising costs

The cost of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects.

The total cost includes an apportionment of support costs as shown in note 8.

k Charitable activities

The costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 9.

l Fixed asset investments

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market value, excluding dividend. Other investments are included at the Trustees' best estimate of market value.

m Debtors

Debtors are amounts owed to the Charity, they are measured on the basis of their recoverable amount.

n Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in 90 day notice interest bearing savings accounts.

o Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt. Any amounts which are owed in more than a year are shown as long term creditors.

p Realised Gains and Losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2020

2a. Unrestricted funds - Statement of Financial Activity for the year ended 31 March 2020

	2020 £	2019 £
Income and endowments from:		
Donations & legacies	48,944	84,285
Other trading activities	23,754	2,227
Investments	1,361	1,216
Total incoming resources	74,059	87,728
Expenditure on:		
Raising funds	(38,320)	(3,076)
Charitable activities		
Community Education & Engagement	(2,024)	(5,744)
Defibrillators and Related Equipment	(26,266)	(50,175)
Benevolent Fund	(3,566)	(823)
Unplanned Projects Not Included Above	-	(6,109)
	<u>(31,855)</u>	<u>(62,851)</u>
Total expenditure	(70,175)	(65,927)
Net gains/(losses) on investments	(3,087)	98
Net income/(expenditure)	796	21,899
Transfer between funds	-	-
Net Movement in funds	796	21,899
Reconciliation of funds		
Total funds brought forward	233,820	211,921
Total unrestricted funds carried forward	234,616	233,820

Unrestricted funds - balance sheet as at 31 March 2020

	2020 £	2019 £
Fixed Assets		
Investments	9,733	12,820
Total Fixed Assets	9,733	12,820
Current Assets		
Debtors	12,137	12,137
Cash and cash equivalents	265,015	223,491
Total Current Assets	277,152	235,628
Liabilities		
Creditors falling due within one year	(52,268)	(14,628)
Net Current Assets/(Liabilities)	224,884	221,000
Total Assets less Current Liabilities	234,616	233,820
Total Net Assets for unrestricted funds	234,616	233,820
Total unrestricted funds	234,616	233,820

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2020

2b. Restricted funds - Statement of Financial Activity for the year ended 31 March 2019

	2020 £	2019 £
Income and endowments from:		
Donations & legacies	19,998	-
Income from charitable activities	116,500	3,000
Investments	-	-
Total incoming resources	136,498	3,000
Expenditure on:		
Charitable activities		
Fundraising and administration		
Community Education & Engagement	(88,800)	(3,000)
Defibs & Related Equipment	(18,198)	
Benevolent Funds	-	
Grant Related Expenditure	-	
Total expenditure	(106,998)	(3,000)
Net income/(expenditure)	29,500	-
Transfer between funds	-	-
Net Movement in funds	29,500	-
Reconciliation of funds		
Total funds brought forward		
Total unrestricted funds carried forward	29,500	-
Restricted funds - balance sheet as at 31 March 2020		
	2020 £	2019 £
Fixed Assets		
Investments	-	-
Total Fixed Assets	-	-
Current Assets		
Debtors		
Cash and cash equivalents	74,198	30,000
Total Current Assets	74,198	30,000
Liabilities		
Creditors falling due within one year	(44,698)	(30,000)
Net Current Assets/(Liabilities)	29,500	-
Total Assets less Current Liabilities	29,500	-
Total Net Assets for restricted funds	29,500	-
Total restricted funds	29,500	-

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2020

3. Related party transactions

The Yorkshire Ambulance Service NHS Trust makes a number of clerical and accounting services available to the Charity, by agreement with the Trustees.

Charity employees are paid through the Trusts payroll, and the costs are recharged to the Charity. The total amount recharged in 2019-20 for this purpose was £34,424. A further £15,890 was also recharged, towards salaries of non-Charity employees of the Trust; this related to work done by those colleagues on a project funded by the charity.

During the year no Trustee or members of the management staff or parties related to them has undertaken any material transactions with the charity.

4. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations	48,944	19,998	68,942	74,285
Legacies	-	-	-	10,000
Total	48,944	19,998	68,942	84,285

Donations are gifts from members of the public, patients and relatives of patients and from staff.

5. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Community Education & Engagement	-	109,000	109,000	3,000
Fundraising Activity	11,397	-	11,397	-
Christmas Cards	363	-	363	-
Total	11,760	109,000	120,760	3,000

6. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Defibs	11,310	7,500	18,810	-
Fundraising activity	684	-	684	2,036
Tuckshop	-	-	-	191
Total	11,994	7,500	19,494	2,227

7. Gross Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Fixed asset equity & similar investments	1,361	-	1,361	1,216
Total	1,361	-	1,361	1,216

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2020

8. Analysis of expenditure on raising funds

	Unrestricted Funds £	Support Costs £	Total 2020 £	Total 2019 £
Fundraising Office	27,563	10,757	38,320	3,076
	27,563	10,757	38,320	3,076

9. Analysis of charitable expenditure

	Activity £	Support Costs £	Total 2020 £	Total 2019 £
Community Education & Engagement	76,455	14,369	90,824	8,744
Defibrillators and Related Equipment	34,531	9,932	44,463	50,175
Benevolent Fund	2,769	797	3,566	823
Unplanned Projects Not Included Above	-	-	-	6,109
Grant Related Expenditure				
	113,754	25,098	138,852	65,851

10. Allocation of support costs

Support costs are apportioned between fundraising activities and charitable activities as per the previous financial statements.

Support Costs	Raising Funds £	Charitable Activities £	Total 2020 £	Total 2019 £
External Audit Fees	750	1,750	2,500	2,130
General Admin Expense	2,783	6,494	9,277	513
Staff Costs	7,144	16,669	23,813	-
Bank Charges	80	185	265	32
Professional Fees	-	-	-	1,000
	10,757	25,098	35,855	3,675

Note: the total cost of employees working to support the Charity in 2019-20 was £34,424. Of this, £23,813 were administration, grant-making and fundraising costs, as above. The remaining £10,611 was for time spent on service delivery of a Charity-funded project, paid from restricted reserves.

11. Trustees' remuneration, benefits and expenses

During the year no Trustee or member of the key management staff has received any remuneration or expenses funded by the Yorkshire Ambulance Service NHS Trust Charity.

12. Analysis of staff costs and remuneration of key management personnel

	2020	2019
	£	£
Salaries & Wages	16,551	-
Employers' National Insurance Contribution	2,640	-
Employers' Pensions Contribution	4,623	-
	<u>23,814</u>	<u>-</u>

Staff costs in 2020 relates to the following staff employed by Yorkshire Ambulance Service NHS Trust but providing services to the Charity:
 One part time Charitable Fund Manager
 One part-time Interim Charitable Fund Manager (to cover maternity leave)
 There were no staff costs in 2019.

13. Independent Examiner's remuneration

The Independent Examiner's remuneration of £2,500 related solely to the independent examination of the charitable fund accounts with no other additional work being undertaken (2019: £2,400).

14. Fixed asset investments

	2020	2019
	£	£
Movement in fixed asset investments		
Market Value brought forward	12,820	12,722
Less Disposals at carrying value	-	-
Add Acquisition at cost	-	-
Add Net (loss)/gain on revaluation	(3,087)	98
	<u>9,733</u>	<u>12,820</u>

All investments are in UK Equity Funds
 All investments are carried at their fair value.

15. Analysis of current debtors

	2020	2019
	£	£
Accrued Income	-	-
Other Debtors	12,137	12,137
	<u>12,137</u>	<u>12,137</u>

16. Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in Hand	68	356
Notice Deposits (less than 3 months)	339,145	253,135
	<u>339,213</u>	<u>253,491</u>

The notice deposits are sums held on interest bearing deposit with Barclays Bank. All amounts held are available to fund charitable activities and represent Unrestricted Funds. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK.

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2020

17. Analysis of liabilities

	2020 £	2019 £
Creditors under 1 year		
Trade creditors	5,642	5,642
Accruals	91,324	8,986
Deferred income	-	30,000
Total	96,966	44,628

The Charity did not have any creditors falling due after more than 1 year in either 2020 or 2019

	2020 £	2019 £
18. Deferred income		
Balance at beginning of period	30,000	-
Additional amounts deferred	-	30,000
Release of deferred income	(30,000)	-
Balance at end of period	-	30,000

Deferred income for prior year relates to grant income received from **West Yorkshire and Harrogate ICS** to develop a Volunteer and Community Services Directory in partnership with Community Action Bradford and this was fully expended current financial year under review.

19. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020 £	2019 £
Net income/(expenditure) as per the Statement of Financial Activities	30,296	21,899
Adjusted for:		
Losses/(Gains) on Investments	3,087	(98)
Dividends, interest and rents from investments	(1,361)	(1,216)
(Increase)/Decrease in Debtors	-	(10,808)
Increase/(Decrease) in Creditors	52,338	29,820
Net cash provided by (used in) operating activities	84,361	39,597

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2020

20. Analysis of charitable funds

a) Analysis of unrestricted and material designated fund movements

	Balance brought forward 1 April 2019	Income	Expenditure	Gains & Losses	Balance carried forward 31 March 2020
	£	£	£	£	£
Designated Funds	29,519	20,228	(31,862)	-	17,884
General Fund	204,301	53,831	(38,313)	(3,087)	216,732
	233,820	74,059	(70,175)	(3,087)	234,616

There were no Endowments during 2020 or 2019

The Designated Funds relate to charitable activities for which the donors have indicated their non-binding wishes when making their generous donations.

The General Fund includes all donations for which a donor has not expressed any preference as to how the funds shall be spent. These funds are applied for any charitable purpose at the absolute discretion of the Trustees.

a) Analysis of restricted fund movements

	Balance brought forward 1 April 2019	Income	Expenditure	Gains & Losses	Balance carried forward 31 March 2020
	£	£	£	£	£
Vol sector directory project	-	30,000	(30,000)	-	-
Barnsley Hearts	-	26,111	(18,198)	-	7,913
VRU 999 Aspire	-	79,000	(58,800)	-	20,200
YAS Basics	-	1,387	-	-	1,387
	-	136,498	(106,998)	-	29,500

There were no Restricted Funds during 2019

Description of Funds

These are monies given to the Charity to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes as follows:

Vol sector directory project

YAS Charity were granted funds from the West Yorkshire and Harrogate ICS, to work in partnership with Community Action Bradford and District to pilot a voluntary and community services directory to be used by YAS Clinicians.

Barnsley Hearts

Barnsley Hearts Support Group donated funds to place cPADS (community public access defibrillators) within the Barnsley Metropolitan Borough Council area.

VRU 999 Aspire

Violence reduction Units (VRUs) were set up with funding from the Home Office to tackle