

The Yorkshire Ambulance Service NHS Trust Charities (YAS Charity)

Trustee annual report and accounts 2016/17

Trustee's Annual Report

Introduction

From 1 January 2015, the 2005 SORP (Statement of Recommended Practice) which provides guidance for Charity Accounts has been replaced by a choice of SORPs which comply with both extant sets of accounting guidance, namely:

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

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 £1m. These accounts follow the reporting requirements that apply to smaller charities.

Background to the YAS Charity

Purpose

The purpose (or Objects) 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 disbursed by the Charitable Funds Committee in accordance with the powers delegated to them by the Trust Board (the Trustees), and in accordance with the Terms of Reference of the Charitable Funds Committee. Such funds are disbursed pursuant of staff welfare and on projects associated with the provision of Ambulance services.

Public benefit statement

Yorkshire Ambulance Service NHS Trust Board of Directors [the Board] was appointed as Corporate Trustee of the charitable funds by virtue of Statutory Instrument 2006, No. 1627 2006. The Trustees confirm that they have paid due regard to the Charity Commission 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 Trustees of the YAS NHS Trust Charity

1. Welcome to our annual report for 2016/17. The Board for Yorkshire Ambulance Service NHS Trust (YAS) acts as a 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 their 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 2016-17 we raised £58k and we spent £123k in grants and 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 fulfill our charitable aims and strategy.
3. Key highlights of our year:
 - Placing 21 Community Access Defibrillators and 9 Automatic Emergency Defibrillators in partnership with local community groups.
 - Continuing to support a Community Outreach Trainer who has trained more than 2,912 people in emergency first aid.
 - Supporting Restart a Heart Day training more than 20,000 students in CPR.
4. Your donations 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.

Erfana Mahmood

___ November 2017

Who We Are

6. YAS NHS Trust Charities (YAS Charity) is an independent registered charity (registered number 1114106). We exist to raise funds and receive donations for the benefit of the patients of Yorkshire Ambulance Service. By securing donations, legacies and sponsorship, YAS Charities can provide additional services and support for patients and the staff who look after them.
7. Responding to over 720,000 emergency incidents, providing support through more than 1,500,000 NHS 111 telephone calls, and delivering over 1,000,000 non-emergency patient journeys, Yorkshire Ambulance Service is a center of excellence for emergency response and is our key partner in fulfilling our charitable aims.
8. We would like you to support us in our crucial work so please read on and let us tell you more about ourselves, what we do, what we have achieved and how we go about spending the money given to us.

What we aim to do: our objectives and activities

9. The Charity's purpose is to apply income for any charitable purpose relating to 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, YAS Charity is able to make grants to extend and support the provision of urgent and 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 our Yorkshire Ambulance to enhance the care provided throughout our community.

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

12. Our key aim is to serve the NHS patients of Yorkshire Ambulance Service for the public benefit. By working with the NHS we help people from every walk of life, irrespective of race, creed, ethnicity or personal or family financial circumstances. We put this aim into practice by:
 - Supporting community education
 - Helping to provide Community Public Access Defibrillators
 - Support for the "Restart a Heart" initiative
 - Supporting the staff of the Ambulance Service in time of need
13. We do this through a range of programmes funded by you, our generous donors. Highlights from the main programmes undertaken in the year are detailed below to give

you a wider understanding of the difference we can make together to people's lives today and in the future. During the year 2016/17 the projects supported include:

Supporting Community Education

14. A community outreach trainer has been funded to provide free first aid training in 'hard to reach communities'. During the 2016/17 year the trainer has trained 2,912 individuals in basic lifesaving skills. The trainer has also attended the community outreach roadshows increasing public awareness of Yorkshire Ambulance Service.

Access to defibrillators

15. We work to provide community public access defibrillators, part-funding these in conjunction with local groups. In 2016/17 we installed 21 CPADS, 9 AEDs and 1 cabinet. This was in partnership with local groups who part raised the funds and will own and maintain the equipment within their communities.

"Restart a Heart"

16. We work to support the "Restart a Heart" campaign to help educate people in CPR (Cardio-Pulmonary Resuscitation), to make a real difference to saving lives in the region. The 2016 International Day of Resuscitation saw 20,000 young people trained within their schools in CPR. More than 400 volunteers assisted with this project.

YAS Staff

17. We provide support to YAS staff, past and present, who face crisis or hardship. In 2016/17 we began to work in partnership with The Ambulance Service Charity (TASC), to promote the benefits available to YAS staff through that organisation. Our Fundraiser referred 6 individuals who received support. In addition we awarded £770 of support to staff in need.

Unplanned Activities

18. Following the tragic loss of YAS Colleague Neil Hare, £4,330 was raised in memory. As Neil was a committed educationalist it was decided to use this donation buy specific training kits for each of the educational centers and the charitable fund would match this across the organisation.

How we fund our work, our achievements and our performance

19. In this section we firstly explain how we raised the money and then how we spent it.
20. The following figures are taken from the full accounts approved by the Trustees on 12th October 2017. The accounts are subject to independent examination, provided by Ernst and Young. 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.

21. YAS Charity can only continue to support the work of Yorkshire Ambulance Service 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 £0.7k of the total.
22. In the year to 31 March 2017 fund's expenditure exceeded income by £94k.

Money received: sources of funds

23. Donations and legacies (£57k)

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

- Legacies and Gifts in Memory (£9k) – a gift in a will or a collection in memory of a loved one really is an investment in the future of the region, and we are fortunate to be remembered by so many people each year.
- Other donations (£48k) – We are grateful to the individuals and organisations that have supported us during the year.

24. Investment income (£0.7k).

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

25. Our largest area of spend (£124k) was on charitable activities.

Our charitable work was made up of the following areas:

- Community Education and Engagement: £48.8k
- Defibrillators and Related Equipment: £45.4k
- Benevolent Fund: £ 0.8k
- Unplanned Projects Not Included Above £28.3k

Total: £123.3k

Fundraising

26. The Fund's part-time employee organises fundraising events on behalf of YAS Charity.

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

• Donations / fundraising:	£48.1k
• Legacies:	£ 8.8k
• Interest	£0.7k
Total:	£57.6k

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

28. The Charity has been reviewing the way it works and aims to adapt to the changing wider environment, and we are establishing new approaches that will help us make the most of the funds entrusted to us, and to make more from the opportunities to raise funds to support our aims. A Charitable Fund Manager has been appointed and joined us in May 2017.

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

- The agreed strategy for 2017-18 for fundraising and application of funds has been put into effect.
 - Expanding work to provide CPADs and defibrillators
 - Continuing support for Community Education
 - Working more closely to support "Restart a Heart"
 - Furthering partnership approach to the benevolent fund

Further work has been done to provide a clearer focus on managing the Charity and income generation, and an updated strategy is being presented to Trustees for 2017-18 and future years.

30. Your support makes these plans possible and to help us please do consider making a donation.

How we manage the money:

Our grant making policy

31. YAS Charity makes grants from both its unrestricted and restricted funds. Within the unrestricted funds, grants are made from both general funds and designated (earmarked) funds

- (i) **General funds** – these funds are received by YAS Charities with no particular preference expressed by donors. These funds are targeted to the priorities set in our three-year plan.
- (ii) **Designated (earmarked) funds** – 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

- 32. The Trustees have established a reserves policy as part of their plans to ensure the Charity remains well managed.
- 33. The Trustees calculate 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.
- 34. The reserves currently stand at £252k. There are no restricted funds.
- 35. A financial strategy for the years 2016-17 to 2018-19 was proposed by the Charitable Funds Committee and agreed by Trustees in March 2016. As part of this strategy the Trustees intend that all funds are spent within a reasonable period of receipt, and foresee a need only to maintain reserves sufficient to provide certainty of funding for existing projects, continuity for general grant making and running costs.
- 36. Therefore 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 year to charitable purposes in that year.
- 37. These goals have been met for 2016/17.
- 38. The Trustees review the balances held in designated funds, in accordance with the provisions of the NHS Acts relating to charitable funds, 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 Trustees 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

- 39. The assets and liabilities of YAS Charity as at 31 March 2017 are as stated in the attached accounts. As these show, the Charity is in a strong position financially, having available funds of £252k.

Our investments

40. During 2016-17 the Charity held investments worth £13.0k in a Charitable Investment fund.

How we organise our affairs: reference and administrative details

The charity

41. The YAS Charity is registered with the Charity Commission under the registered Number 1114106.
42. Its objects are 'to apply income for any charitable purpose or purposes relating to the National Health Service.'

How to contact us

The charity office and principal address of 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:

Maria Amos, CF Fundraiser
Springhill
2 Brindley Way
Wakefield 41 Industrial Estate
WAKEFIELD
WF2 0XQ

Our Trustees

43. The Board of Yorkshire Ambulance Service NHS Trust also act as Trustee for the Charity. They are responsible for deciding policy and ensuring that it is implemented. The Trustees delegate responsibility for administration and oversight of the Charity to a Charitable Funds Committee, a subcommittee of the Board. That Committee meets at least twice times a year and reports back to the Board after each Committee meeting.
44. 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.
45. The Trust Board members during the financial year were as follows:

Chairman: Kathryn Lavery (from 1 July 2016)
Patricia Drake (Acting Chairman from 10 May - 30 June 2016)
Della M Cannings QPM (until 9 May 2016)

Chief Executive: Rod Barnes

Executive Director of Finance and Performance:

Robert Toole (Interim) (from 11 August 2015 - 28 February 2017)
Mark Bradley (from 1 March 2017)

**Executive Director of Quality, Governance and Performance Assurance
(previously Executive Director of Standards and Compliance):**

Steve Page

Executive Medical Director:

Dr Julian Mark

Executive Director of Operations:

Dr David Macklin

Director of Workforce and Organisational Development:

Roberta Barker (Interim) (from 1 February 2016)

Director of Planning and Development:

Leaf Mobbs

Director of Planned and Urgent Care:

Dr Philip Foster

Non-Executive Directors:

Patricia Drake (Acting Chairman from 10 May - 30 June 2016)
Erfana Mahmood
Barrie Senior
Mary Wareing (until 31 August 2016)
John Nutton
Ronnie Coutts (Associate from 24 October 2016)
Phil Storr (Associate from 31 January 2017)
Tim Gilpin (Associate from 31 January 2017)

Our staff

46. YAS Charity has one employee, **Ms Maria Amos**, the fundraiser. The Trustees are also assisted in their work by a number of professional advisors, as detailed below:

Our advisors

Independent Examiners:

Ernst & Young LLP
Citygate
St James' Boulevard
Newcastle upon Tyne
NE1 4JD

Internal auditors:

East Coast Audit Consortium
Crosskill House
Mill Lane
Beverley
HU17 9JB

Bankers:

Barclays Bank Plc
Parliament Street
York
Y01 8XD

Charity governance, structure and management arrangements

47. The Board of Directors of Yorkshire Ambulance Service NHS Trust act as Trustees for YAS Charities. That Board has delegated responsibility for the administration and oversight of the Charity to a Charitable Funds Committee. Within the remit set by the Trustees, that Committee decide policy and make sure it is implemented.
48. The Charitable Funds Committee has established a Fundraising and Expenditure Committee to provide recommendations on all aspects of income and expenditure. The expenditure part of this committee is working well, more focus needs to be given to income generation.

Trustee recruitment, appointment and induction

49. 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.
50. The Chief Executive is appointed by the Chairman. The Chief Executive appoints the Executive Directors.

Key management personnel remuneration

51. The Trustees have concluded that the Charitable Fund Committee and the Chair of that Committee comprise 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.
52. All Trustees give of their time freely and no trustee remuneration or expenses relating to the Charity were paid in the year.
53. 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.
54. The fundraiser of the charity is employed on the same terms and conditions (Agenda for Change) as staff in the NHS. Her remuneration is reviewed annually and is increased in accordance with the nationally agreed increases for the relevant pay scale.

Risk analysis

55. The Charitable Funds Committee monitor risks through a risk register which is maintained during the year and reviewed at each meeting.
56. 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. In 2016/17 we saw a decline in Legacy income resulting in much less substantial income.
57. The Charitable Funds Committee is addressing this risk by engaging with the Fundraiser and reviewing the way the Charity is focused and operates. Proposals for a revised focus and refreshed strategy have been developed and will be considered for implementation during 2017-18.

Fall in investment returns

58. YAS Charity does not generate significant additional income from investing so Trustees do not consider the loss of investment income to be a major financial risk.

Unforeseen changes in the operation of the NHS

59. The NHS is, by its very nature, subject to national changes in government policy as well as local politically driven decisions. The Trustees have identified this as a risk as it may impact healthcare activities supported by YAS Charities.

Related parties

60. YAS Charity works closely with Yorkshire Ambulance Service NHS Trust.
61. Although the Trustees are careful to consult with representatives of these organisations through their committee meetings and other, less formal contacts, they retain their independence to act in the best interests of YAS Charity and the charity's beneficiaries.

Our relationship with the wider community

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

Statutory Returns

63. The Financial Statements of the Charity were presented to the Charitable Funds Committee on 11 August 2017. The returns were independently examined by Ernst & Young, and will be submitted to the Charity Commission following review and approval by the Trustees at the meeting on 28th November 2017.

Signed on behalf of the Trustees: E Mahmood

Erfana Mahmood (Chair of Charitable Funds Committee)

Date: November 2017

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:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- State whether the recommendations of the SORP have been followed, subject to any material departures disclosed and explained in the financial statements
- State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- 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.

Signed on behalf of the Trustees:

Erfana Mahmood (Chair of Charitable Funds Committee)

Date:

FUNDS HELD ON TRUST ACCOUNTS YEAR ENDED 31st March 2017

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 Ambulance Service NHS Trust.

Statement of Trustee's Responsibilities

Under charity law, the trust is responsible for preparing the Trustee 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 Trustee:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice (SORP) have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustee is required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law. They 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 Trustee to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustee has general responsibility for taking such steps as are reasonably open to them 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 5 to 10 attached have been compiled from and are in accordance with the financial records maintained by the trustees.

By Order of the Trustees
Signed:

Trustee Date..... 2017

Mark Bradley, Executive Director of Finance & Performance

Trustee Date..... 2017

Erfana Mahmood, Non-Executive Director, Chair of Charitable Funds Committee

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

I report on the accounts of the Trust for the year ended 31 March 2017, which are set out on pages 17 to 26.

This report is made solely to the trustees, as a body. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for this examination, for this report, or for the statements made.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- ▶ examine the accounts under section 145 of the 2011 Act;
- ▶ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- ▶ to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - ▶ to keep accounting records in accordance with section 130 of the 2011 Act; and
 - ▶ to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hassan Rohimun
For and on behalf of Ernst & Young LLP
CPFA
Manchester
Date:

Statement of Financial Activities for the year ended 31 March 17

	Note	Unrestricted Funds £	Year ended 31-Mar-17 Total Funds £	Year ended 31-Mar-16 Total Funds £
Income and endowments from:				
Donations & legacies	4	56,923	56,923	133,448
Investments	5	708	708	724
Total incoming resources		57,631	57,631	134,172
Expenditure on:				
Raising funds	6	(28,230)	(28,230)	(17,392)
Charitable activities	7,8			
Community Education & Engagement		(48,846)	(48,846)	(6,514)
Defibrillators and Related Equipment		(45,393)	(45,393)	0
Benevolent Fund		(770)	(770)	0
Unplanned Projects Not Included Above		(28,269)	(28,269)	(14,580)
		(123,278)	(123,278)	(21,094)
Total expenditure		(151,508)	(151,508)	(38,486)
Net gains/(losses) on investments	12	1,200	1,200	(821)
Net income/(expenditure)		(92,677)	(92,677)	94,865
Net Movement in funds		(92,677)	(92,677)	94,865
Reconciliation of funds				
Total funds brought forward	17	344,722	344,722	249,857
Total funds carried forward	17	252,045	252,045	344,722

The notes on pages 20-26 form part of these accounts.

Note - Restricted Funds and Endowment Funds Columns are now deleted as not applicable

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2016/17

Balance Sheet as at 31 March 2017

	Notes	Unrestricted Funds £	As at 31-Mar-17 £	As at 31-Mar-16 £
Fixed Assets				
Investments	12	12,988	12,988	11,788
Total Fixed Assets		12,988	12,988	11,788
Current Assets				
Debtors	13	227	227	218
Cash and cash equivalents	14	259,702	259,702	334,451
Total Current Assets		259,929	259,929	334,669
Liabilities				
Creditors falling due within one year	15	20,872	20,872	1,735
Net Current Assets		239,057	239,057	332,934
Total Assets less Current Liabilities		252,045	252,045	344,722
Total Net Assets		252,045	252,045	344,722
Funds of the Charity				
Endowment	17	0	0	0
Restricted		0	0	0
Unrestricted		252,045	252,045	344,722
Total Funds		252,045	252,045	344,722

The notes on pages 20-26 form part of these accounts.

Note - Restricted Funds and Endowment Funds Columns are now deleted as not applicable

Signed:

Name:

Date:

Cash Flows for the year ending 31 March 2017

	Notes	Total Funds 2016/17 £	Total Funds 2015/16 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	16	(75,457)	93,964
Cash flows from investing activities:			
Dividends, interest and rents from investments	5	708	724
Change in cash and cash equivalents in the reporting period		(74,749)	94,688
Cash and cash equivalents at the beginning of the reporting period	14	334,451	239,763
Cash and cash equivalents at the end of the reporting period	14	259,702	334,451

Notes to the Account

1. Accounting Policies

a Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at fair value.

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 (FRS102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees consider that there are no material uncertainties about the Charities' ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

b Reconciliation with previous generally accepted accounting practices

Support and overhead costs have been allocated between fundraising activities and charitable activities. Note 8 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.

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.

Yorkshire Ambulance Service NHS Trust Charitable Fund did not have any restricted or endowment funds during 2015/16, 2016/17

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.

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 8.

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 6.

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 7.

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).

2. Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; the new SORP requires prior period comparatives for the Statement of Financial Activities and the Balance Sheet **for each of the three types of fund** that the Charity manages.

During 2014/15, 2015/16 and 2016/17 the Charity only held unrestricted funds and therefore this note only shows the unrestricted fund positions.

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2016/17

2 Unrestricted funds - Statement of Financial Activity for the year ended 31 March 2017

	2016/17 £	2015/16 £
Income and endowments from:		
Donations & legacies	56,923	133,448
Investments	708	724
Total incoming resources	57,631	134,172
Expenditure on:		
Raising funds	(28,230)	(17,392)
Charitable activities		
Community Education & Engagement	(48,846)	(11,564)
Defibrillators and Related Equipment	(45,393)	0
Benevolent Fund	(770)	0
Unplanned Projects Not Included Above	(28,269)	(9,530)
	(123,278)	(21,094)
Total expenditure	(151,508)	(38,486)
Net gains/(losses) on investments	1,200	(821)
Net income/(expenditure)	(92,677)	94,865
Transfer between funds	0	0
Net Movement in funds	(92,677)	94,865
Reconciliation of funds		
Total funds brought forward	344,722	249,857
Total unrestricted funds carried forward	252,045	344,722
Unrestricted funds - balance sheet as at 31 March 2017		
	2016/17 £	2015/16 £
Fixed Assets		
Investments	12,988	11,788
Total Fixed Assets	12,988	11,788
Current Assets		
Debtors	227	218
Cash and cash equivalents	259,702	334,451
Total Current Assets	259,929	334,669
Liabilities		
Creditors falling due within one year	20,872	1,735
Net Current Assets/(Liabilities)	239,057	332,934
Total Assets less Current Liabilities	252,045	344,722
Total Net Assets for unrestricted funds	252,045	344,722
Total unrestricted funds	252,045	344,722

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2016/17

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. There has been no recharge made to date in respect of these services.

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

4. Income from donations and legacies

	Unrestricted Funds £	Total 2016/17 £	Total 2015/16 £
Donations	48,084	48,084	31,374
Legacies	8,839	8,839	102,074
Total	56,923	56,923	133,448

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

5. Gross Investment Income

	Unrestricted Funds £	Total 2016/17 £	Total 2015/16 £
Fixed asset equity & similar investments	708	708	724
Total	708	708	724

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2016/17

6. Analysis of expenditure on raising funds

	Unrestricted Funds £	Total 2016/17 £	Total 2015/16 £
Fundraising Office	26,781	26,781	16,459
Support Costs	1,449	1,449	933
	28,230	28,230	17,392

7. Analysis of charitable expenditure

	Activity £	Support Costs £	Total 2016/17 £	Total 2015/16 £
Community Education & Engagement	48,721	125	48,846	11,564
Defibrillators and Related Equipment	45,278	115	45,393	0
Benevolent Fund	769	1	770	0
Unplanned Projects Not Included Above	28,195	74	28,269	9,530
	122,963	315	123,278	21,094

8. Allocation of support costs

Support costs are apportioned between fundraising activities and charitable activities pro-rata the expenditure on these headings.

Support Costs	Raising Funds £	Charitable Activities £	Total 2016/17	Total 2015/16
External Audit Fees	1,330	110	1,440	1,440
Staff Training	108	187	295	622
Bank Charges	11	18	29	3
	1,449	315	1,764	2,065

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2016/17

9. 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.

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

	2016/17	2015/16
	£	£
Salaries & Wages	47,719	13,682
Employers' National Insurance Contribution	4,549	502
Employers' Pensions Contribution	6,200	1,957
	<u>58,468</u>	<u>16,141</u>

The above relates to one part time member of staff employed by Yorkshire Ambulance Service NHS Trust solely to provide fundraising services to the Charity, together with one full time member of staff employed by the Charitable Fund for Education & Training purposes.

11. Auditor's remuneration

The auditor's remuneration of £1,440 (£1,440 2015/16) related solely to the audit of the charitable fund accounts with no other additional work being undertaken (2015/16 - nil).

12. Fixed asset investments

	2016/17	2015/16
	£	£
Movement in fixed asset investments		
Market Value brought forward	11,788	12,609
Less Disposals at carrying value	0	0
Add Acquisition at cost	0	0
Add Net gain/(loss) on revaluation	1,200	(821)
	<u>12,988</u>	<u>11,788</u>

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

13. Analysis of current debtors

	2016/17	2015/16
	£	£
Accrued Income	<u>227</u>	<u>218</u>
	<u>227</u>	<u>218</u>

14. Analysis of cash and cash equivalents

	2016/17	2015/16
	£	£
Cash in Hand	0	0
Notice Deposits (less than 3 months)	<u>259,702</u>	<u>334,451</u>
	<u>259,702</u>	<u>334,451</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 - 2016/17

15. Analysis of liabilities

	2016/17 £	2015/16 £
Creditors under 1 year		
Trade creditors	20,872	1,735
Total	<u>20,872</u>	<u>1,735</u>

The Charity did not have any creditors falling due after more than 1 year in either 2016/17, 2015/16 or 2014/15.

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

	2016/17 £	2015/16 £
Net income/(expenditure) as per the Statement of Financial Activities	(92,677)	94,865
Adjusted for:		
(Gains)/Losses on Investments	(1,200)	821
Dividends, interest and rents from investments	(708)	(724)
(Increase)/Decrease in Debtors	(8)	(218)
Increase/(Decrease) in Creditors	19,137	(780)
Net cash provided by (used in) operating activities	<u>(75,456)</u>	<u>93,964</u>

17. Analysis of charitable funds

Analysis of unrestricted and material designated fund movements

	Balance B/Fwd 01/04/16 £	Income £	Expenditure £	Gains & Losses £	Balance C/Fwd 31/3/17 £
Designated Funds	24,311	29,034	(11,453)	85	41,977
General Fund	320,411	28,597	(140,055)	1,115	210,068
	<u>344,722</u>	<u>57,631</u>	<u>(151,508)</u>	<u>1,200</u>	<u>252,045</u>

There were no Restricted Funds or Endowments during 2016/17, 2015/16 or 2014/15.

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.