

# **The Yorkshire Ambulance Service NHS Trust Charities (YAS Charity)**

## **Trustee annual report and accounts**

### **Trustee's Annual Report**

#### Introduction

From 1 January 2015, the 2005 SORP has been replaced by a choice of SORPs which comply with both extant sets of accounting guidance, namely: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 Charities**

#### **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 Charities

1. Welcome to our annual report for 2015/16. The Board for Yorkshire Ambulance Service NHS Trust (Y.A.S.) act as a trustee body for the Charitable Funds, but undertake 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 2015-16 we raised £134k and we spent £20k in grants to support 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:
  - Helping to make patient waiting areas Dementia Friendly
  - Forming partnerships with local community groups to provide Community Access Defibrillators
  - Building fundraising relationships with key donors and ambassadors
  - Providing help to staff in time of need
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 Khan**

**Date**

## **Who We Are**

6. YAS NHS Trust Charities (YAS Charities) 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 730,000 emergency incidents, providing support through more than 1,500,000 telephone calls, and delivering over 1,000,000 patient journeys, Yorkshire Ambulance Service is a centre 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 Charities 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 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

- Helping to support the provision of emergency care partners such as BASiCs doctors and the Yorkshire Air Ambulance

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. These include:

### **Access to defibrillators**

14. We work to provide community public access defibrillators, part-funding these in conjunction with local groups.
15. During the year 2015/16, as well as the above, other grants made were as follows:

### **“Restart a Heart”**

16. We work to support the “Restart a Heart” campaign to help educate people in CPR, to make a real difference to saving lives in the region.

### **YAS Staff**

17. We provide support to YAS staff, past and present, who face crisis or hardship.

## **How we fund our work, our achievements and our performance**

18. In this section we firstly explain how we raised the money and then how we spent it.
19. The following figures are taken from the full accounts which have been subject to an independent assessment. The accounts should be viewed if more details are required. The full accounts, entitled YAS NHS Trust Charities Accounts 2015/16, have also been lodged with the Charity Commission as part of this report.
20. YAS Charities 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.
21. Overall we ended the year £96k in hand.

## **Money received: sources of funds**

22. Donations and legacies (£133k)

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 (£102k) – a gift in a will or a collection in memory of a loved one really is an investment in the future of region, and we are fortunate to be remembered by so many people each year.
- Other donations (£31k) – We are grateful to the individuals and organisations that have supported us during the year.

23. Investment income (£0.7k).

The Charity earns interest on funds not immediately used. In the current climate returns from investments are low, and the Charities 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, £20k, was on charitable activities.

Our charitable work was made up of the following areas:

- Defibrillators and CPADs: £6.2k
- Dementia Friendly Project: £4.8k
- Benevolent fund: £8.3k
- Restart a Heart and other: £0.8k

Total: £20.1

## **Fundraising**

25. The Fund's part-time employee organises fundraising events both in the hospital and in the wider community on behalf of YAS Charities.

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

- Donations / fundraising: £31.4k
- Legacies: £102.0k
- Interest £0.7k

Total: £134.1k

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

27. 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.

28. Our plans for 2016-17 are:

- Following a review of the Charitable Funds Committee effectiveness and workshops to identify risks and opportunities, the Charity Committee are making changes to establish the Charity on a more independent basis with more flexibility to raise funds and apply these.
- We have agreed a strategy for the three years from 2016-17 for fundraising and application of funds and are putting this into effect. The key parts of that strategy are:
  - Working more closely to support “Restart a Heart”
  - Continuing support for Community Education
  - Expanding work to provide CPADs and defibrillators
  - Developing partnership approaches for benevolent fund applications
- The work of the Charity will be reorganised to provide a clearer focus on managing the Charity and Fundraising.

29. 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

30. YAS Charities 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

31. The trustees have established a reserves policy as part of their plans to ensure the Charity remains well managed.

32. The trustees calculate the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific building or major equipment purchase, research and other projects.
33. The reserves currently stand at £345k. There are no restricted funds.
34. 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.
35. 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.
36. The reserves held are currently significantly above our target of £160k, and our plans are for these to be reduced to the target level by the end of 2018-19. The target is based on 18 months running costs and a contingency to represent six months operation, so the actual value will change year on year, depending on activity and donations.
37. 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**

38. The assets and liabilities of YAS Charities as at 31 March 2016 are as stated in the attached accounts. As these show, the Charity is in a strong position financially, having available funds of £345k

## **Our investments**

39. During 2015-16 the Charity held investments worth £11.8k in a Charitable Investment fund.

## **How we organise our affairs: reference and administrative details**

### **The charity**

40. The YAS Charity is registered with the Charity Commission under the registered Number 1114106.

41. 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 Charities 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

42. 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 three times a year and reports back to the Board after each Committee meeting.
43. 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.
44. The Trust Board members during the financial year were as follows:
- |                  |   |
|------------------|---|
| Mr Rod Barnes    | <b>Interim Chief Executive</b> (1 April 2015 to 4 May 2015)<br><b>Chief Executive</b> (from 5 May 2015)   |
| Mr Ian Brandwood | <b>Director of People and Engagement</b><br>(1 April to 11 October 2015)  |
| Mr Steve Page    | <b>Director of Standards &amp; Compliance</b><br>(1 April to 30 April 2015)<br>Executive Director of Quality, Governance & Performance Assurance<br>(from 1 May 2015) |



Dr Julian Mark	<b>Executive Medical Director</b>
Dr Dave Macklin	<b>Executive Director of Operations</b> (Interim until 6 May 2015, substantive post from 7 May 2015)
Mr Robert Toole	<b>Executive Director of Finance &amp; Performance (Interim)</b> (from 10 August 2015)
Mr Alex Crickmar	<b>Executive director of Finance (Interim)</b> (from 17 November 2014 to 9 August 2015)
Ms Della Cannings, QPM	<b>Chairman</b> (to 9 May 2016)
Mrs Patricia Drake	<b>Non-Executive Director</b> (to 9 May 2016) <b>Interim Chairman</b> (from 10 May to 30 June 2016) <b>Non-Executive Director</b> (from 1 July 2016)
Mrs Kathryn Lavery	<b>Chairman</b> (from 1 July 2016)
Dr Elaine Bond	<b>Non-Executive Director</b> (Left 4 June 2015)
Mrs Mary Wareing	<b>Non-Executive Director</b> (Left 31 August 2016)
Mrs Erfana Mahmood	<b>Non-Executive Director</b>
Mr Barrie Senior	<b>Non-Executive Director</b>
Mr Ronnie Coutts	<b>Non-Executive Director</b> (from 30 June 2015. Designate to 25 <sup>th</sup> October 2016)
Mr John Nutton	<b>Non-Executive Director</b> (Designate to 4 June 2015)

## Our staff

45. YAS Charities 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**

46. The Board 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.
47. The Charitable Funds Committee have established a Fundraising and Expenditure Committee to provide recommendations on all aspects of income and expenditure.

## **Trustee recruitment, appointment and induction**

48. The Trust Chairman and Non-Executive Directors are appointed through a selection process and have the skills and attributes to act as advocates for their communities and provide leadership for the NHS.
49. The Chief Executive is appointed by the Chairman. The Chairman and Chief Executive appoint the Executive Directors.

## **Key management personnel remuneration**

50. 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.
51. All trustees give of their time freely and no trustee remuneration or expenses relating to the Charity were paid in the year.
52. 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.
53. 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 his pay scale.

## **Risk analysis**

54. The Charitable Funds Committee has undertaken a workshop to identify risks and appropriate mitigations, and have considered the major risks to which YAS Charities are exposed. They have reviewed systems and identified steps to mitigate those risks. A number of significant risks have been identified and arrangements have been put in place to mitigate those risks.

55. YAS Charities is reliant on donations to allow it to make grants. If income falls then the Trust would not be able to make as many grants or enter into longer term commitments with those we support.
56. The Charitable Funds Committee mitigate the risk that income will fall by engaging with the Fundraiser, who works to provide a co-ordinated approach to raising funds. Fundraising activity is benchmarked against our peers and thorough reviews are undertaken after major campaigns and events to understand what worked well and how things could be done better.

*Fall in investment returns*

57. YAS Charities do not generate significant additional income from investing its cash balances so the trustees do not consider the loss of investment income to be a major financial risk.

*Unforeseen changes in the operation of the NHS*

58. 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**

59. YAS Charities works closely with Yorkshire Ambulance Service NHS Trust.
60. 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 Charities and the charity's beneficiaries.

## **Our relationship with the wider community**

61. The ability of YAS Charities 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**

62. The Financial Statements of the Charity were presented to the Charitable Funds Committee in October 2016. The returns were independently examined prior to presentation to the Audit Committee and will be submitted to the Charity Commission following approval at the January meeting.

Signed on behalf of the trustees:

Erfana Mahmood (Chair of Charitable Funds Committee)

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

**FUNDS HELD ON TRUST ACCOUNTS YEAR ENDED 31st March 2016**

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 16 to 18 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

**Robert D Toole, Executive Director of Finance (Interim)**

Trustee ..... Date..... 2017

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES**

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Statement of Financial Activities for the year ended 31 March 16

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year ended 31-Mar-16 Total Funds £	Restated Year ended 31-Mar-15 Total Funds £
<b>Income and endowments from:</b>						
Donations & legacies	4	133,448			133,448	161,821
Investments	5	724	0		724	620
<b>Total incoming resources</b>		<b>134,172</b>	<b>0</b>	<b>0</b>	<b>134,172</b>	<b>162,441</b>
<b>Expenditure on:</b>						
Raising funds	6	(17,392)	0		(17,392)	(18,071)
Charitable activities	7,8					
Purchase of equipment & materials		(11,564)	0		(11,564)	(8,306)
Education & welfare		(9,530)	0		(9,530)	0
		(21,094)	0	0	(21,094)	(8,306)
<b>Total expenditure</b>		<b>(38,486)</b>	<b>0</b>	<b>0</b>	<b>(38,486)</b>	<b>(26,377)</b>
Net gains/(losses) on investments	12	(821)	0	0	(821)	509
<b>Net income/(expenditure)</b>		<b>94,865</b>	<b>0</b>	<b>0</b>	<b>94,865</b>	<b>136,573</b>
Transfer between funds		0	0	0	0	0
<b>Net Movement in funds</b>		<b>94,865</b>	<b>0</b>	<b>0</b>	<b>94,865</b>	<b>136,573</b>
<b>Reconciliation of funds</b>						
Total funds brought forward	17	249,857	0	0	249,857	113,284
<b>Total funds carried forward</b>	17	<b>344,722</b>	<b>0</b>	<b>0</b>	<b>344,722</b>	<b>249,857</b>

The notes on pages 19-25 form part of these accounts.



**Balance Sheet as at 31 March 2016**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>As at 31-Mar-16 £</b>	<b>As at 31-Mar-15 £</b>
<b>Fixed Assets</b>						
Investments	12	11,788	0	0	11,788	12,609
<b>Total Fixed Assets</b>		<b>11,788</b>	<b>0</b>	<b>0</b>	<b>11,788</b>	<b>12,609</b>
<b>Current Assets</b>						
Debtors	13	218	0	0	218	0
Cash and cash equivalents	14	334,451	0	0	334,451	239,763
<b>Total Current Assets</b>		<b>334,669</b>	<b>0</b>	<b>0</b>	<b>334,669</b>	<b>239,763</b>
<b>Liabilities</b>						
Creditors falling due within one year	15	1,735	0	0	1,735	2,515
<b>Net Current Assets/(Liabilities)</b>		<b>332,934</b>	<b>0</b>	<b>0</b>	<b>332,934</b>	<b>237,248</b>
<b>Total Assets less Current Liabilities</b>		<b>344,722</b>	<b>0</b>	<b>0</b>	<b>344,722</b>	<b>249,857</b>
<b>Total Net Assets</b>		<b>344,722</b>	<b>0</b>	<b>0</b>	<b>344,722</b>	<b>249,857</b>
<b>Funds of the Charity</b>						
Endowment	17			0	0	0
Restricted			0		0	0
Unrestricted		344,722			344,722	249,857
<b>Total Funds</b>		<b>344,722</b>	<b>0</b>	<b>0</b>	<b>344,722</b>	<b>249,857</b>

The notes on pages 19-25 form part of these accounts.

Signed:

Signed:

Name: Robert D Toole, Executive Director of Finance (Interim)

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

Date:

Date:

**Cash Flows for the year ending 31 March 2016**

	Notes	Total Funds 2015/16 £	Total Funds 2014/15 £
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	16	93,964	136,759
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments	5	724	621
<b>Change in cash and cash equivalents in the reporting period</b>		<b>94,688</b>	<b>137,379</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	14	239,763	102,384
<b>Cash and cash equivalents at the end of the reporting period</b>	14	<b>334,451</b>	<b>239,763</b>

**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.

Where applicable, the prior year financial statements have been restated for adjustments on adoption of FRS 102 in the current year. The transition date was 1 April 2014.

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**

In preparing these accounts, the Trustees have considered whether any restatement of comparatives was required to comply with FRS102. 2014/15 expenditure has been restated in line with the new headings and 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 2014/15 or 2015/16.

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 and 2015/16 the Charity only held unrestricted funds and therefore this note only shows the unrestricted fund positions.

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2015/16

### 2 Unrestricted funds - Statement of Financial Activity for the year ended 31 March 2016

	2015/16 £	2014/15 £
<b>Income and endowments from:</b>		
Donations & legacies	133,448	161,821
Investments	724	620
<b>Total incoming resources</b>	<b>134,172</b>	<b>162,441</b>
<b>Expenditure on:</b>		
Raising funds	(17,392)	(18,071)
Charitable activities	(11,564)	(8,306)
	(9,530)	0
	(21,094)	<b>(8,306)</b>
<b>Total expenditure</b>	<b>(38,486)</b>	<b>(26,377)</b>
Net gains/(losses) on investments	(821)	509
<b>Net income/(expenditure)</b>	<b>94,865</b>	<b>136,573</b>
Transfer between funds	0	0
<b>Net Movement in funds</b>	<b>94,865</b>	<b>136,573</b>
<b>Reconciliation of funds</b>		
Total funds brought forward	249,857	113,284
<b>Total unrestricted funds carried forward</b>	<b>344,722</b>	<b>249,857</b>
<b>Unrestricted funds - balance sheet as at 31 March 2016</b>		
	2015/16 £	2014/15 £
<b>Fixed Assets</b>		
Investments	11,788	12,609
<b>Total Fixed Assets</b>	<b>11,788</b>	<b>12,609</b>
<b>Current Assets</b>		
Debtors	218	0
Cash and cash equivalents	334,451	239,763
<b>Total Current Assets</b>	<b>334,669</b>	<b>239,763</b>
<b>Liabilities</b>		
Creditors falling due within one year	1,735	2,515
<b>Net Current Assets/(Liabilities)</b>	<b>332,934</b>	<b>237,248</b>
<b>Total Assets less Current Liabilities</b>	<b>344,722</b>	<b>249,857</b>
<b>Total Net Assets for unrestricted funds</b>	<b>344,722</b>	<b>249,857</b>
<b>Total unrestricted funds</b>	<b>344,722</b>	<b>249,857</b>

## **YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2015/16**

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### **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**

	<b>Unrestricted Funds £</b>	<b>Total 2015/16 £</b>	<b>Total 2014/15 £</b>
Donations	31,374	31,374	24,204
Legacies	102,075	102,075	137,617
<b>Total</b>	<b>133,448</b>	<b>133,448</b>	<b>161,821</b>

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

### **5. Gross Investment Income**

	<b>Unrestricted Funds £</b>	<b>Total 2015/16 £</b>	<b>Total 2014/15 £</b>
Fixed asset equity & similar investments	724	724	621
<b>Total</b>	<b>724</b>	<b>724</b>	<b>621</b>

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2015/16

### 6. Analysis of expenditure on raising funds

	Unrestricted Funds £	Total 2015/16 £	Total 2014/15 £
Fundraising Office	16,459	16,459	17,022
Support Costs	933	933	1,049
	<b>17,392</b>	<b>17,392</b>	<b>18,071</b>

### 7. Analysis of charitable expenditure

	Activity £	Support Costs £	Total 2015/16 £	Total 2014/15 £
Purchase of equip & materials	10,944	620	11,564	8,306
Education & welfare	9,019	511	9,530	0
	<b>19,963</b>	<b>1,131</b>	<b>21,094</b>	<b>8,306</b>

### 8. Allocation of support costs

Support costs are apportioned between fundraising activities and charitable activities pro-rata the expenditure on these headings. 2014/15 has been restated under the new headings and a reconciliation of the changes is shown below.

Support Costs	Raising Funds £	Charitable Activities £	Total 2015/16	Total 2014/15
External audit fees	651	789	1,440	1,440
Staff training	281	341	622	-
Bank charges	1	2	3	90
	<b>933</b>	<b>1,132</b>	<b>2,065</b>	<b>1,530</b>

#### Reconciliation of 2014/15 expenditure classifications

	-----2014/15 Headings in Accounts-----				-----2014/15 Restated-----		
	Cost of Generating Funds	Activities re Charity's Objectives	Management & Admin	Total	Raising Funds	Charitable Activities	Total
2014/15 Accounts	16,829	8,348	1,200	26,377			
Reclassifications	(16,829)	(7,824)		(24,653)	16,829	7,824	24,653
Adj re Support Costs		(524)	(1,200)	(1,724)	1,242	482	1,724
					<b>18,071</b>	<b>8,306</b>	<b>26,377</b>

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2015/16

### 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

	2015/16	2014/15
	£	£
Salaries & Wages	13,682	14,253
Employers' National Insurance Contribution	502	581
Employers' Pensions Contribution	1,957	1,995
	<u>16,141</u>	<u>16,829</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.

### 11. Auditor's remuneration

The auditor's remuneration of £1,440 (£1,440 2014/15) related solely to the audit of the charitable fund accounts with no other additional work being undertaken (2014/15 nil).

### 12. Fixed asset investments

	2015/16	2014/15
	£	£
<b>Movement in fixed asset investments</b>		
Market Value brought forward	12,609	12,100
Less Disposals at carrying value	0	0
Add Acquisition at cost	0	0
Add Net gain/(loss) on revaluation	(821)	509
	<u>11,788</u>	<u>12,609</u>

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

### 13. Analysis of current debtors

	2015/16	2014/15
	£	£
Accrued Income	218	0
	<u>218</u>	<u>0</u>

### 14. Analysis of cash and cash equivalents

	2015/16	2014/15
	£	£
Cash in hand	0	0
Notice Deposits (less than 3 months)	334,451	239,763
	<u>334,451</u>	<u>239,763</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 - 2015/16

### 15. Analysis of liabilities

	2015/16 £	2014/15 £
<b>Creditors under 1 year</b>		
Trade creditors	1,735	2,515
<b>Total</b>	<b>1,735</b>	<b>2,515</b>

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

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

	2015/16 £	2014/15 £
<b>Net income/(expenditure) as per the Statement of Financial Activities</b>	<b>94,865</b>	<b>136,574</b>
<b>Adjusted for:</b>		
Depreciation	-	
(Gains)/Losses on Investments	821	- 509
Dividends, interest and rents from investments	- 724	- 621
Loss/(profit) on sale of fixed assets	-	-
(Increase)/Decrease in stocks	-	-
(Increase)/Decrease in Debtors	- 218	-
Increase/(Decrease) in Creditors	- 780	1,315
<b>Net cash provided by (used in) operating activities</b>	<b>93,964</b>	<b>136,759</b>

### 17. Analysis of charitable funds

#### Analysis of unrestricted and material designated fund movements

	Balance B/Fwd 01/04/15 £	Income £	Expenditure £	Gains & Losses £	Balance C/Fwd 31/3/16 £
Designated Funds	8,011	17,636	(1,310)	(26)	24,311
General Fund	241,846	116,536	(37,176)	(795)	320,411
	<b>249,857</b>	<b>134,172</b>	<b>(38,486)</b>	<b>(821)</b>	<b>344,722</b>

There were no Restricted Funds or Endowments during 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.