

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2013/14

Appendix 1

Data entered below will be used throughout the workbook:

This year	12mths to 31 Mar 14
Last year	12mths to 31 Mar 13
This year ended	2014
Last year ended	2013
This year beginning	1 April 2013
This year name	31 March 2014
Last year name	31 March 2013

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2013/14

FUNDS HELD ON TRUST ACCOUNTS YEAR ENDED 31st March 2014

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 42(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 the financial statements 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 entails that the Trustee:

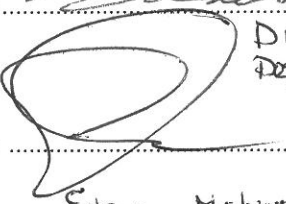
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed and rules, 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 42(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They have 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 Trustee

Signed:

Trustee  Date... 9th Oct. 2014
Director Finance and Performance
Deputy Chief Executive

Trustee  Date... 9th Oct. 2014
Ezra Mahmood - Chair of Charity Committee

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

I report on the accounts of Yorkshire Ambulance Service NHS Trust Charities (the "Charity") for the year ended 31 March 2014 comprising the income and expenditure account, the balance sheet and the related notes 1 to 10.

This report is made solely to the charity's trustee, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustee those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed. Work has been undertaken so that I might state to the charity's Trustee those matters I am required to state to them in an independent examiner's report and for no other purpose.

Respective responsibilities of Trustee and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(1) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- 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 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 and to comply with the accounting requirements of the 2011 Acthave 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.



Paul Thomson BA (hons) ACA
for and on behalf of Deloitte LLP
Reporting Accountants
Leeds, UK
9 October 2014

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Statement of Financial Activities for the year ended 31 March 14

	Note	Unrestricted Funds £	Restricted Funds £	Year ended 31-Mar-14 Total Funds £	Year ended 31-Mar-13 Total Funds £
Incoming resources					
Donations, Legacies and similar resources					
Donations		13,712		13,712	7,044
Legacies		18,961	0	18,961	29,367
Grants receivable:					
Other grants receivable		0	0	0	0
Total Donations and Legacies		32,673	0	32,673	36,411
Operating Activities					
Activities for generating funds		0	0	0	0
Activities in furtherance of the charity's objectives		0	0	0	0
Total Operating Activities		0	0	0	0
Investment income	1	700	0	700	567
Other incoming resources		0	0	0	0
Total incoming resources		33,373	0	33,373	36,978
Resources expended					
Costs of generating funds		0	0	0	0
Charitable expenditure					
Grants payable					
To other NHS bodies		0	0	0	0
Other grants payable		0	0	0	0
Activities in furtherance of charity's objectives	2	39,344	6,481	45,825	48
Management and administration	2	1,200	0	1,200	300
Total resources expended		40,544	6,481	47,025	348
Net incoming/(outgoing) resources before Transfers		(7,171)	(6,481)	(13,652)	36,630
Gross transfer between funds				0	0
Net incoming/(outgoing) resources		(7,171)	(6,481)	(13,652)	36,630
Gains/(losses) on revaluation of own fixed assets				0	0
Gains/(losses) on revaluation and disposal of investment assets		1,169		1,169	1,423
Net movement in funds	3	(6,002)	(6,481)	(12,482)	38,053
Fund balances brought forward at 31 March 2013		119,285	6,481	125,766	87,713
Fund balances carried forward at 31 March 2014		113,283	0	113,284	125,766

The notes on pages 7-10 form part of these accounts.

Notes to the Account

Accounting Policies 1

1.1 Accounting Convention

The financial statements have been prepared under the historical cost convention, as modified for the revaluation of certain investments, and in accordance with applicable United Kingdom accounting standards, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" issued by the Charities Commissioners in 2005. The Trustees remain confident that the Charitable Funds will not be affected in the long term by changes to the investment markets and that they will remain a going concern. Expenditure is discretionary and balances against the reserves policy requirements. Accounting for income and expenditure is on an accruals basis to ensure all committed expenditure is reflected in the reporting process.

1.2 Incoming Resources

- a) All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
 - i) entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable
 - ii) certainty - when there is reasonable certainty that the incoming resource will be received
 - iii) measurement - when the monetary value of the incoming resource can be measured with sufficient reliability.
- b) Incoming Resources represents the Income for the Yorkshire Ambulance Service NHS Trust Charities for the twelve months ended 31 March 2014.
- c) Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

1.3 Resources expended

The funds held on trust accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Grants payable are made to third parties in the furtherance of the charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant.

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1.4 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustee is chosen to earmark for set purposes are classified as designated funds.

1.5 Investment Fixed Assets

Investment fixed assets are shown at market value.

- i) Quoted stocks and shares are included in the balance sheet at mid-market price, ex-div.
- ii) Other investment fixed assets are included at Trustee's best estimate of market value.

1.6 Realised gains and losses

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

1.7 Change in the Basis of Accounting

There has been no change in the basis of accounting during the year.

1.8 Comparatives

The comparatives show the accounts for the year ended 31 March 2013.

1.9 Post Balance Sheet Event

There were no Post Balance Sheet events to disclose for the accounts year ended 31 March 2014.

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Details of other material incoming resources	1		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31-Mar-14	Total Funds Year ended 31-Mar-13
			£	£	£	£
		Material incoming resources				
		Investment Income and Bank Interest	700	0	700	567
		Total other incoming resources	700	0	700	567
Details of Resources Expended -	2		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31-Mar-14	Total Funds Year ended 31-Mar-13
			£	£	£	£
		Activities in furtherance of the charity's objectives				
		Patients welfare and amenities	39,344	6,481	45,825	0
		Staff welfare and amenities	0	0	0	48
		Governance	0	0	0	0
		Contributions to NHS	0	0	0	0
		Management and Administration	1,200	0	1,200	300
		40,544	6,481	47,025	348	
	<u>Management and Administration - this is the fee for the Independent Examination of the Annual Accounts</u>					
Changes in Resources Available for Charity Use	3		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31-Mar-14	Total Funds Year ended 31-Mar-13
			£	£	£	£
		Net movement in funds for the year	(6,002)	(6,481)	(12,482)	38,053
		Net movement in tangible fixed assets:		0	0	0
		Net movement in funds available	0	0	0	0
		(6,002)	(6,481)	(12,482)	38,053	
Analysis of Fixed Asset Investments	4				31-Mar-14	31-Mar-13
		Fixed Asset Investments:			£	£
		Market value at 1 April			10,931	9,508
		Less: Disposals at carrying value			0	0
		Add: Acquisitions at cost			0	0
		Net gain/(loss) on revaluation			1,169	1,423
	Market value at 31 March			12,100	10,931	
	All investments are equity investments invested in UK companies listed on the London Stock Exchange					

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		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31-Mar-14	Total Funds Year ended 31-Mar-13
		£	£	£	£
Creditors	5				
		0	0	0	0
		1,200	0	1,200	900
		<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>900</u>

Income Funds 6 All "Unrestricted" funds are held on trust to be applied for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the Yorkshire Ambulance Service NHS Trust. "Restricted Funds" are held on Trust to be applied for the purposes as stated in the Legacy documents. Their nature is shown below:

6.1 Restricted Funds

		Total Funds Year ended 31-Mar-14	Total Funds Year ended 31-Mar-13
		£	£
The Restricted funds consist of Legacies			
	Legacy 1 For the provision of emergency equipment for ambulance crews.	0	6,481
	Total Restricted Funds	<u>0</u>	<u>6,481</u>

6.2 Unrestricted Funds

The unrestricted funds consist of Designated or Special Purpose Funds funds. The Designated Funds do not legally bind the Trustees.

	Designated Funds	1,715	1,639
	General Funds	111,568	117,646
	Total Unrestricted Funds	<u>113,283</u>	<u>119,285</u>

Contingent Liability 7 The Trustee is not aware of any contingent liabilities in respect of the Charitable funds.

Related party transactions 8 During the year the Trustee nor any of the members of the key management staff or parties related to them has undertaken any material transactions with the Charitable Trust or received any remuneration or expenses funds by Charitable Funds during the year.

Commitments 9 The Trustee is not aware of any commitments of the Charitable trust that have not been disclosed.

Donated Assets 10 The Trustees donated the following asset to Yorkshire Ambulance Service NHS Trust 16th December 2013

	31-Mar-14	31-Mar-13
Community Medical Unit	<u>28,860</u>	<u>0</u>

The asset was purchased and donated on the same date, 16 Dec 2013