

# **The Yorkshire Ambulance Service NHS Trust Charities (YAS Charity) Trustee's Annual Report and Accounts 2017/2018**

## **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From 1 January 2015, the 2005 SORP (Statement of Recommended Practice) which provides guidance for Charity Accounts has been replaced by a choice of SORPs which comply with both extant sets of accounting guidance, namely: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 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 YAS' Board of Directors [the Board] (the corporate Trustee), 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 Board was appointed as Corporate Trustee of the charitable funds by virtue of Statutory Instrument 2006, No. 1627 2006. The Trustee confirms that they have paid due regard to the Charity Commission guidance on Public Benefit in deciding what activities the Charity should undertake.

### **Trustee**

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

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

This charity does not hold any social investments

## **Foreword by the Trustee of the YAS NHS Trust Charities**

1. Welcome to our Annual Report for 2017/18. The Board for Yorkshire Ambulance Service NHS Trust (YAS) acts as a corporate trustee body for the Charitable Funds but undertakes trustee responsibilities independently from the management of the Yorkshire Ambulance Service. The Charity works in partnership with the Ambulance Service for the benefit of those who use and who provide its services in Yorkshire and the surrounding area.
2. As a Charity, we exist to help extend and support the work of the Yorkshire Ambulance Service and the patient care the service provides. During 2017/18 we raised £96,758 and we spent £105,355 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 fulfil our charitable aims and strategy.
3. Key highlights of our year:
  - Locating 36 Community Access Defibrillators and 32 Automatic Emergency Defibrillators in public places, in partnership with local community groups.
  - Continuing to support a Community Outreach Trainer who has trained 3,285 people in emergency first aid.
  - Supporting Restart a Heart Day training more than 25,000 school students in CPR at 138 schools across Yorkshire.
4. Donations to our Charity made this work possible and your future donations are the key to our continued success.
5. We help to save lives throughout Yorkshire. If you would like to donate, details about how to do this are at the end of this report. Please support us, every pound counts.

**Signed by YAS Charity Chair**

**2018**

## **Who We Are**

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

The Patient Transport Service made over 940,000 journeys in 2017-18 transporting patients to and from hospital and treatment center appointments. The Trust's NHS 111 service helped over 1.6 million patients across Yorkshire and the Humber, Bassetlaw, North Lincolnshire and North East Lincolnshire during 2017-18.

## **What we aim to do: Our objectives and activities**

9. The Charity's purpose is to apply income for any charitable purpose relating to the NHS wholly or mainly for the services provided by Yorkshire Ambulance Service NHS Trust.
10. By raising new money and careful management of our existing funds, YAS Charity is able to make grants to extend and support the provision of emergency care throughout the region.
11. Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants, we endeavor to reflect the wishes of patients and staff by directing funds towards areas where they will provide the most benefit. Our future plans are to continue to raise our level of fundraising and use of funds which will help us work with YAS to enhance the care provided throughout our community.
12. In 2017/18 the charity restated its mission to provide more focus and provide clarity of purpose. The new mission is:
  - Saving more lives across Yorkshire and The Humber, by enabling EVERYONE to respond to a medical emergency in the appropriate way and by supporting those who deal with such emergencies.

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

13. Our key aim is to serve the NHS patients of 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, 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.
14. We do this through a range of programmes funded by our generous donors. Highlights from the main programmes undertaken in the year are detailed below to give a wider understanding of the difference we can make together to people’s lives today and in the future. During the year 2017-18 the projects supported include:

### **Supporting Community Education**

15. A Community Engagement Trainer has been funded to provide free first aid training in communities across Yorkshire and the Humber. During the 2017-18 year we have trained 3,285 individuals in basic lifesaving skills. The trainer has also attended the community outreach roadshows funded by the Charity, increasing public awareness of Yorkshire Ambulance Service’s services and those of its partners across the health communities we serve.

### **Access to defibrillators**

16. We aim to increase the number of community public access defibrillators (cPADS), part-funding these in conjunction with local groups via a grant programme. In 2017-18 we installed 36 CPADS, 32 AEDs and 2 cabinets. This was in partnership with local groups who part raised the funds and will own and maintain the equipment within their communities. 30 AED’s (automatic external defibrillators) were placed in partnership with Marks and Spencer with funds raised by the company specifically for this purpose.

### **“Restart a Heart”**

17. We 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. Restart a Heart Day is a global initiative to train school children in basic CPR Skills; through a mass day of action on International Day of Resuscitation. The 2017 International Day of Resuscitation saw 25,000 young people trained within their schools in CPR in our region alone. More than 400 volunteers assisted with this project. The YAS Charity purchased 500 special mannequins to enable this project, to increase in scale from October 2017.

### **YAS Staff**

18. We provide support to YAS staff, past and present, who face crisis or hardship. We made one award to a colleague in 2017. We funded prizes for a YAS colleague fitness initiative to improve health and wellbeing. We continued to work closely with The national Ambulance Service Charity (TASC), to promote the benefits available to YAS staff through that organisation which has access to a wide range of services and support funded through their own donars.

### **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.

The following figures are taken from the full accounts approved by the Trustee on [date]. The accounts are subject to independent examination, provided by external auditors, 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.

20. 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 £772 of the total.

21. In the year to 31 March 2018 funds expenditure exceeded income by £38,264. **Money received: sources of funds**

22. Donations and legacies (£95,986)

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

- Donations (£95,986) – We are grateful to the individuals and organisations that have supported us during the year.

23. Investment income (£772).

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

### **Money spent: what we spent the money on**

24. Our largest area of spend was on Defibrillators and related equipment (£67,692). Our charitable work was made up of the following areas:

- Community Education and Engagement: £36,582
- Defibrillators and Related Equipment: £67,692
- Staff Health and Wellbeing Projects: £318
- Unplanned Projects Not Included Above: £763
  
- Total: £105,355

## **Fundraising**

25. The Fund's part-time employee coordinates fundraising activities on behalf of YAS Charity alongside other duties.
26. During the year income was made up as follows:
- |                            |         |
|----------------------------|---------|
| • Donations / fundraising: | £95,986 |
| • Legacies:                | £0      |
| • Interest:                | £772    |
| Total:                     | £96,758 |

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

27. The Charity continues to review the way it works and aims to adapt to the changing wider environment. We are establishing new approaches that will help us make the most of the funds entrusted to us. The charity has improved partnership working with the Trust to support its ambitions to more fully engage with the communities we serve. The Charity is considered part of The Trust's long term strategy to achieve this.
28. During 2017-18 we developed a new mission and branding to help us communicate our vision more clearly. We invested in a new website to act as a point of reference for the charity. The new website more clearly details how donors can make donations and how the funds are managed and is a key tool to our income generation plans.
29. The Charitable Funds Committee has continued to strive towards helping the charity operate on a more independent basis with more flexibility to raise funds and apply these. This has been most successful in expenditure on charitable objectives.
- 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".
    - Supporting Staff Health and Wellbeing.

Further work has been done to provide a clearer focus on managing the Charity and income generation, and an updated strategy was presented and agreed in November 2017 which refocused on Community fundraising, Corporate partnerships and Grant applications.

## How we manage the money:

### Our grant making policy

30. 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: **General funds** – these funds are received by YAS Charity with no particular preference expressed by donors. These funds are targeted to the priorities set in our three-year plan.
- (i) **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 Trustee has established a financial reserves policy as part of its plans to ensure the Charity remains well managed.
32. The Trustee calculates the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of any designated funds that have been earmarked for specific projects.
33. The reserves currently stand at £211,921. Designated funds stand at £52,783. There are no restricted funds. £159,138 of the reserves are not designated.
34. We continue to apply the financial strategy for the years 2016-17 to 2018-19 which was proposed by the Charitable Funds Committee and agreed by the Trustee in March 2016. As part of this strategy the Trustee intends that all funds are spent within a reasonable period of receipt, 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. These goals have been met for 2017-18.
37. The Trustee reviews 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 Trustee will be undertaking a review of designated funds to ensure that they are all active. Any inactive funds will be closed and the funds transferred to reserves.

### Our financial health: a strong balance sheet

38. The assets and liabilities of YAS Charity as at 31 March 2018 are as



stated in the attached accounts. As these show, the Charity is in a strong position financially, having net assets of £211,921.

### **Our investments**

39. During 2017-18 the Charity held investments worth £12,722 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 Charity is:**

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

#### **For fundraising queries please contact:**

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

## Our Trustee

42. The Board of Directors of Yorkshire Ambulance Service NHS Trust act as corporate Trustee for the Charity (in line with the Acts). The Board is responsible for deciding policy and ensuring that it is implemented. The Trustee delegates responsibility for administration and oversight of the Charity to a Charitable Funds Committee, a subcommittee of the Board, through its Terms of Reference which are reviewed at least annually to ensure they remain fit for purpose. That Committee meets at least twice a year and reports back to the Board after each Committee meeting.
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 Board acts as the Corporate Trustee; the members of the Board during the financial year were as follows:

Chairman: Kathryn Lavery  
Chief Executive: Rod Barnes  
Executive Director of Finance: Mark Bradley

Executive Director of Quality, Governance and Performance Assurance  
(Previously Executive Director of Standards and Compliance) and Deputy Chief Executive:

Steve Page

Executive Medical Director: Dr Julian Mark  
Executive Director of Operations: Dr David Macklin

Director of Workforce and Organisational Development:

Roberta Barker (from 1 February 2016 to 30 June 2017)

Christine Brereton (from 1 November 2017)

Director of Urgent Care and Integration (formerly Director of Planning and Development):

Leaf Mobbs

Director of Planned and Urgent Care:

Non-Executive Directors: Dr Philip Foster (until 31 October 2017)  
Patricia Drake (until 31 March 2018)  
Erfana Mahmood  
Barrie Senior (until 30 November 2017)  
John Nutton  
Ronnie Coutts  
Phil Storr (Associate)

### **Our staff**

45. YAS Charity had two employees during the year, Ms. Maria Amos, the fundraiser and Danielle Norman, Charitable Fund Manager. The Trustee is also assisted in its work by a number of professional advisors, as detailed below:

### **Our advisors**

<b>Independent Examiners</b>	<b>Internal Audit</b>
Ernst & Young LLP 2 St. Peters Square Manchester M2 3EY	AuditOne Kirkstone Villa Lanchester Road Hospital Durham, DH1 5RD
<b>Bankers:</b>  Barclays Bank Plc Parliament Street York, Y01 8XD	

### **Charity governance, structure and management arrangements**

46. The Board of Directors of Yorkshire Ambulance Service NHS Trust acts as the Corporate Trustee for YAS Charity. That Board has delegated responsibility for the administration and oversight of the Charity to a Charitable Funds Committee (CFC). Within the remit set by the Trustee, that Committee decides policy and ensures it is implemented, with assurance and oversight provided by the Trustee.
47. 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 while income generation would benefit from more focus which forms part of our future plans.

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

48. 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.
49. The Chief Executive is appointed by the Chairman. The Chief Executive appoints the Executive Directors.
50. The term of office for Erfana Mahmood, CFC Chair, concluded in May 2018. Tim Gilpin, a Non-Executive Director for the Trust, since 1 August 2018, has subsequently assumed this role.

### **Key management personnel remuneration**

51. The Trustee has concluded that the Charitable Funds 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 the members of the Board give their time freely to the Charity and no remuneration or expenses relating to the Charity were paid to them in the year.
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. His/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. Whilst overall income increased by £39k in 2017-18 we saw a further decline in legacy income, which had formed a major part of the Charity's income in earlier years.
57. The Charitable Funds Committee is addressing this risk by engaging with the new Charitable Fund Manager and reviewing the way the Charity is focused and operates. The Charitable Fund Manager joined in May 2017 and has developed new proposals to revised focus and refreshed strategy.

### *Fall in investment returns*

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

### *Unforeseen changes in the operation of the NHS*

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

## **Related parties**

60. YAS Charity works closely with Yorkshire Ambulance Service NHS Trust.
61. Although the Trustee is careful to consult with representatives of the organisation through their committee meetings and other, less formal contacts, it retains its independence to act in the best interests of 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 17 August 2018. 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 29th November 2018.

Signed on behalf of the Trustees:

(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

## **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:**

(Chair of Charitable Funds Committee)

Date:

**FUNDS HELD ON TRUST ACCOUNTS YEAR ENDED 31st March 2018**

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..... 2018

**Mark Bradley, Executive Director of Finance & Performance**

Trustee ..... Date..... 2018

**Tim Gilpin, Non-Executive Director, Chair of Charitable Funds Committee**

## **Independent Examiner's report to the Trustee of Yorkshire Ambulance Service NHS Trust Charities**

I report on the accounts of the Yorkshire Ambulance Service NHS Trust Charities ('the Charity') for the year ended 31 March 2018 which are set out on pages 19 to 28.

### **Respective responsibilities of Trustee and Independent Examiner**

The Charity's Trustee is responsible for the preparation of the accounts. The Trustee considers 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 Charities Act;
- ▶ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 Trustee 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- ▶ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

### **Use of our report**

This report is made solely to the Trustee, as a body, in accordance with our engagement letter dated 31 July 2018. The examination has been undertaken so that we might state to the Trustee 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 Trustee as a body, for this examination, for this report, or for the statements made.

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

Manchester

Date:

**Statement of Financial Activities for the year ended 31 March 18**

	Note	Unrestricted Funds £	Year ended 31-Mar-18 Total Funds £	Restated Year ended 31-Mar-17 Total Funds £
<b>Income and endowments from:</b>				
Donations & legacies	4	95,986	<b>95,986</b>	56,923
Investments	5	772	<b>772</b>	708
<b>Total incoming resources</b>		<b>96,758</b>	<b>96,758</b>	<b>57,631</b>
<b>Expenditure on:</b>				
Fund raising & administration	6	(46,337)	<b>(46,337)</b>	(23,502)
Charitable activities	7			
Community Education & Engagement		(36,582)	<b>(36,582)</b>	(40,476)
Defibrillators and Related Equipment		(67,692)	<b>(67,692)</b>	(45,865)
Benevolent Fund		(318)	<b>(318)</b>	(778)
Unplanned Projects Not Included Above		(763)	<b>(763)</b>	(25,811)
		(105,355)	<b>(105,355)</b>	<b>(112,930)</b>
<b>Total expenditure</b>		<b>(151,692)</b>	<b>(151,692)</b>	<b>(136,432)</b>
Net gains/(losses) on investments	12	(266)	<b>(266)</b>	1,200
<b>Net income/(expenditure)</b>		<b>(55,200)</b>	<b>(55,200)</b>	<b>(77,601)</b>
<b>Net Movement in funds</b>		<b>(55,200)</b>	<b>(55,200)</b>	<b>(77,601)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	17	267,121	<b>267,121</b>	344,722
<b>Total funds carried forward</b>	17	<b>211,921</b>	<b>211,921</b>	<b>267,121</b>

The notes on pages 22 - 28 form part of these accounts.

Note - Year ended 31 March 2017 has been restated in respect of accrued expenditure that did not materialise

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

**YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2017/18**

**Balance Sheet as at 31 March 2018**

	Notes	Unrestricted Funds £	As at 31-Mar-18 £	Restated As at 31-Mar-17 £
<b>Fixed Assets</b>				
Investments	12	12,722	<b>12,722</b>	12,988
<b>Total Fixed Assets</b>		<b>12,722</b>	<b>12,722</b>	<b>12,988</b>
<b>Current Assets</b>				
Debtors	13	1,329	<b>1,329</b>	227
Cash and cash equivalents	14	212,678	<b>212,678</b>	259,702
<b>Total Current Assets</b>		<b>214,007</b>	<b>214,007</b>	<b>259,929</b>
<b>Liabilities</b>				
Creditors falling due within one year	15	14,808	<b>14,808</b>	5,796
<b>Net Current Assets</b>		<b>199,199</b>	<b>199,199</b>	<b>254,133</b>
<b>Total Assets less Current Liabilities</b>		<b>211,921</b>	<b>211,921</b>	<b>267,121</b>
<b>Total Net Assets</b>		<b>211,921</b>	<b>211,921</b>	<b>267,121</b>
<b>Funds of the Charity</b>				
Endowment	17	0	<b>0</b>	0
Restricted		0	<b>0</b>	0
Unrestricted		211,921	<b>211,921</b>	267,121
<b>Total Funds</b>		<b>211,921</b>	<b>211,921</b>	<b>267,121</b>

The notes on pages 22 - 28 form part of these accounts.

Note - Year ended 31 March 2017 has been restated in respect of accrued expenditure that did not

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 2017/18 £	Total Funds 2016/17 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	<b>16</b>	<b>(47,796)</b>	<b>(75,457)</b>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments	5	772	708
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(47,024)</b>	<b>(74,749)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>14</b>	<b>259,702</b>	<b>334,451</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>14</b>	<b>212,678</b>	<b>259,702</b>

**Notes to the Account**

**1. Accounting Policies**

**a Basis of preparation**

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

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

**b Reconciliation with previous generally accepted accounting practices**

Support and overhead costs have been allocated between fundraising activities and charitable activities. Note 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 2016/17 or 2017/18

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.

From 2014/15 to 2017/18 the Charity only held unrestricted funds and therefore this note only shows the unrestricted fund positions.

**3. Restatement of Prior Year Comparatives**

Some of the Prior Year Comparatives have been restated due to certain accrued costs not materialising in 2017/18. This would normally result in reversal of the accrual in 2017/18 however it was felt that this would have distorted the 2017/18 figures and therefore the 2016/17 figures have been restated. The accruals related to audit fees and staff costs.

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2017/18

### 2 Unrestricted funds - Statement of Financial Activity for the year ended 31 March 2018

	2017/18 £	Restated 2016/17 £
<b>Income and endowments from:</b>		
Donations & legacies	95,986	56,923
Investments	772	708
<b>Total incoming resources</b>	<b>96,758</b>	<b>57,631</b>
<b>Expenditure on:</b>		
Raising funds	(46,337)	(23,502)
Charitable activities		
Community Education & Engagement	(36,582)	(40,476)
Defibrillators and Related Equipment	(67,692)	(45,865)
Benevolent Fund	(318)	(778)
Unplanned Projects Not Included Above	(763)	(25,811)
	<u>(105,355)</u>	<u>(112,930)</u>
<b>Total expenditure</b>	<b>(151,692)</b>	<b>(136,432)</b>
Net gains/(losses) on investments	(266)	1,200
<b>Net income/(expenditure)</b>	<b>(55,200)</b>	<b>(77,601)</b>
Transfer between funds	0	0
<b>Net Movement in funds</b>	<b>(55,200)</b>	<b>(77,601)</b>
<b>Reconciliation of funds</b>		
Total funds brought forward	267,121	344,722
<b>Total unrestricted funds carried forward</b>	<b>211,921</b>	<b>267,121</b>
<b>Unrestricted funds - balance sheet as at 31 March 2017</b>		
	2017/18 £	Restated 2016/17 £
<b>Fixed Assets</b>		
Investments	12,722	12,988
<b>Total Fixed Assets</b>	<b>12,722</b>	<b>12,988</b>
<b>Current Assets</b>		
Debtors	1,329	227
Cash and cash equivalents	212,678	259,702
<b>Total Current Assets</b>	<b>214,007</b>	<b>259,929</b>
<b>Liabilities</b>		
Creditors falling due within one year	14,808	5,796
<b>Net Current Assets/(Liabilities)</b>	<b>199,199</b>	<b>254,133</b>
<b>Total Assets less Current Liabilities</b>	<b>211,921</b>	<b>267,121</b>
<b>Total Net Assets for unrestricted funds</b>	<b>211,921</b>	<b>267,121</b>
<b>Total unrestricted funds</b>	<b>211,921</b>	<b>267,121</b>

Note - 2016/17 has been restated in respect of accrued expenditure that did not materialise



## **YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2017/18**

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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 2017/18 £</b>	<b>Total 2016/17 £</b>
Donations	95,986	95,986	48,084
Legacies	-	-	8,839
<b>Total</b>	<b>95,986</b>	<b>95,986</b>	<b>56,923</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 2017/18 £</b>	<b>Total 2016/17 £</b>
Fixed asset equity & similar investments	772	772	708
<b>Total</b>	<b>772</b>	<b>772</b>	<b>708</b>

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2017/18

### 6. Analysis of expenditure on raising funds

	Unrestricted Funds £	Support Costs	Total 2017/18 £	Restated Total 2016/17 £
Fundraising Office	41,928	4,409	46,337	23,502
	<b>41,928</b>	<b>4,409</b>	<b>46,337</b>	<b>23,502</b>

### 7. Analysis of charitable expenditure

Activity	Activity £	Support Costs £	Total 2017/18 £	Restated Total 2016/17 £
Community Education & Engagement	34,539	2,043	36,582	40,476
Defibrillators and Related Equipment	63,913	3,779	67,692	45,865
Benevolent Fund	300	18	318	778
Unplanned Projects Not Included Above	720	43	763	25,811
	<b>99,472</b>	<b>5,883</b>	<b>105,355</b>	<b>112,930</b>

### 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 2017/18	Restated Total 2016/17
External Audit Fees	712	1,688	2,400	1,080
Staff Training	267	633	900	295
Bank Charges	0	0	0	29
Logo & Website Desigr	1,156	2,744	3,900	0
Fundraising fees	1,930		1,930	0
Professional Fees	344	818	1,162	0
	<b>4,409</b>	<b>5,883</b>	<b>10,292</b>	<b>1,404</b>

Note - 2016/17 has been restated in respect of accrued expenditure that did not materialise

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2017/18

### 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

	2017/18	Restated 2016/17
	£	£
Salaries & Wages	46,502	36,633
Employers' National Insurance Contribution	4,046	3,376
Employers' Pensions Contribution	6,283	4,702
	<u>56,831</u>	<u>44,711</u>

The above relates to the following staff employed by Yorkshire Ambulance Service NHS Trust but providing services to the Charity:

One part time Fundraiser  
One part time Charitable Fund Manager  
One part time Educator & Trainer

### 11. Auditor's remuneration

The auditor's remuneration of £2,400 (£1,080 2016/17- restated) related solely to the audit of the charitable fund accounts with no other additional work being undertaken.

### 12. Fixed asset investments

	2017/18	2016/17
Movement in fixed asset investments	£	£
Market Value brought forward	12,988	11,788
Less Disposals at carrying value	0	0
Add Acquisition at cost	0	0
Add Net gain/(loss) on revaluation	(266)	1,200
	<u>12,722</u>	<u>12,988</u>

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

### 13. Analysis of current debtors

	2017/18	2016/17
	£	£
Accrued Income	1,329	227
	<u>1,329</u>	<u>227</u>

### 14. Analysis of cash and cash equivalents

	2017/18	2016/17
	£	£
Cash in Hand	0	0
Notice Deposits (less than 3 months)	212,678	259,702
	<u>212,678</u>	<u>259,702</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.

Note -2016/17 has been restated in respect of accrued expenditure that did not materialise

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 2017/18

### 15. Analysis of liabilities

	2017/18 £	Restated 2016/17 £
<b>Creditors under 1 year</b>		
Trade creditors	14,808	5,796
<b>Total</b>	<u>14,808</u>	<u>5,796</u>

The Charity did not have any creditors falling due after more than 1 year in either 2017/18 or 2016/17

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

	2017/18 £	Restated 2016/17 £
<b>Net income/(expenditure) as per the Statement of Financial Activities</b>	<b>(55,200)</b>	<b>(77,601)</b>
<b>Adjusted for:</b>		
(Gains)/Losses on Investments	266	(1,200)
Dividends, interest and rents from investments	(772)	(708)
(Increase)/Decrease in Debtors	(1,102)	(8)
Increase/(Decrease) in Creditors	9,012	4,060
<b>Net cash provided by (used in) operating activities</b>	<u><b>(47,796)</b></u>	<u><b>(75,457)</b></u>

### 17. Analysis of charitable funds

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

	Restated Balance B/Fwd 01/04/17 £	Income £	Expenditure £	Gains & Losses £	Balance C/Fwd 31/3/18 £
Designated Funds	42,096	63,909	(53,180)	(42)	52,783
General Fund	225,025	32,849	(98,512)	(224)	159,138
	<u>267,121</u>	<u>96,758</u>	<u>(151,692)</u>	<u>(266)</u>	<u>211,921</u>

There were no Restricted Funds or Endowments during 2017/18 or 2016/17

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.

Note - 2016/17 and the balance brought forward 1/4/17 have been restated in respect of accrued expenditure that did not materialise