

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST CHARITABLE FUND AND OTHER RELATED CHARITIES

England & Wales · Charity number 1054148

Details

Other names	NOTTINGHAMSHIRE AMBULANCE SERVICE NHS TRUST CHARITABLE FUND
Status	Registered
Legal form	Other
Registered	1996-03-28
Register	View on the Charity Commission register

Contact

Address	Trust Headquarters 1 Horizon Place Mellors Way Nottingham Business Park Nottingham NG8 6PY
Phone	01158845000
Email	communications@emas.nhs.uk
Website	www.emas.nhs.uk

Activities

Objects: SEE INDIVIDUAL CONSTITUENTS

Activities: To use donations and legacies made by the general public for the benefit of patients in the East Midlands area and to provide support for our staff within the Trust.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- Derbyshire
- Leicestershire
- Lincolnshire
- Northamptonshire
- Nottinghamshire
- Rutland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,000	£234,000	-	-
2024-03-31	£140,000	£231,000	-	-
2023-03-31	£119,000	£327,000	-	-
2022-03-31	£459,737	£106,923	-	-
2021-03-31	£293,000	£158,000	-	-

Trustees

Name	Role	Appointed
BALLU PATEL		2024-09-30
BEN SIMON HOLDAWAY		2018-04-10
Dr Steven Dykes		2025-09-29
EAST MIDLANDS AMBULANCE SERVICE NHS TRUST		
Jacqueline Jones		2023-10-01
Jeff Worrall		2022-09-01
John Edward Kelly		2025-03-03
KERRY JACQUELINE GULLIVER		2014-10-01
Keeley Sheldon		2024-01-08
MR WILL LEGGE		2014-07-21
Oliver Richard Wallace Newbould		2025-11-04
Perminder Heer		2021-10-10
RICHARD JOHN HENDERSON		2013-11-05
Stuart Poynor		2024-11-16

Linked charities

- EAST MIDLANDS AMBULANCE SERVICE NHS TRUST CHARITABLE FUND (1054148-1)
- AMBULANCE EQUIPMENT FUND (1054148-2)
- HEARTSTART SPECIAL PURPOSE CHARITY (1054148-3)
- LIFEBIKE SPECIAL PURPOSE CHARITY (1054148-4)

Accounts

**EAST MIDLANDS AMBULANCE SERVICE NHS
TRUST**

FUNDS HELD ON TRUST

ANNUAL REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 MARCH 2025

Charity Registration Number: 1054148

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST

CHARITABLE FUND

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2025

Charity Commission Registered Number	1054148
Financial Year Commencing	1 April 2024
Financial Year Ending	31 March 2025

1. Compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the **UK and Republic of Ireland published on 16 July 2014.**

2. Governing Document

Trust deed dated 17 July 1996 amended by the supplemental deeds dated 30 March 2000 and 6 June 2007.

3. Objects of the Charity

For any charitable purpose or purposes relating to the National Health Service wholly or mainly for East Midlands Ambulance Service NHS Trust.

The Charitable Fund exists to support the work of the Trust for the benefit of residents in the East Midlands. Key uses of the funds include the provision of equipment for service developments and improving the work environment for staff.

4. Principal Charitable Fund Adviser to the Board

Under a scheme of delegated authority approved by the corporate trustee, Richard Henderson, Chief Executive, of East Midlands Ambulance Service NHS Trust had day to day responsibility for the management of the Charitable Fund.

The Director of Finance acted as the principal officer overseeing the day-to-day financial management and accounting of the Charitable Funds. During the year, this role was held by Mike Naylor until November 2024, and by Stuart Poynor thereafter, as detailed in the Trustees section on page 3.

5. Principal Office

The principal office for the charity is:

Charitable Funds Administration
Finance Department
East Midlands Ambulance Service NHS Trust
Trust Headquarters
1 Horizon Place
Mellors Way
Nottingham Business Park
Nottingham
NG8 6PY

6. Professional Advisors

Bankers

Nat West Bank PLC
536 Valley Road
Nottingham
NG5 1JD

Solicitors

Browne Jacobson
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BJ

7. Trustees Apr 24-Mar 25

The following individuals have acted as Trustees of the East Midlands Ambulance Service NHS Trust Charitable Fund during the year. Changes regarding the position of those individuals to the date of this report are also recorded.

G Brown	Ceased as Trustee February 2025
K Tomlinson	Ceased as Trustee July 2024
R Henderson	
M Naylor	Ceased as Trustee November 2024
K Gulliver	
B Holdaway	
W Legge	
P Heer	
J Worrall	Commenced as Trustee October 2022/Commenced as Chair August 2024
N Atkinson	
J Jones	
K Sheldon	
M Macdonald	
S Poynor	Commenced as Trustee November 2024
B Patel	Commenced as Trustee September 2025
J Kelly	Commenced as Trustee March 2025

All of the above Trustees are members of the Trust Board of East Midlands Ambulance Service NHS Trust.

During the year none of the Trustees or members of key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service NHS Trust Charitable Fund.

8. Structure, Governance and Management

The Charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds under the main charity.

Non-Executive Members of the Trust Board are appointed by NHS England and Executive members of the Board are subject to recruitment by the NHS Trust Board. Members of the Trust Board and the Charitable Funds Committee are not individual trustees under Charity law but act as agents on behalf of the Corporate Trustee.

The Charitable Funds Board of Trustees is chaired by the Chairman of the Trust with a membership of all EMAS Trust Board members. The Charitable Funds Board of Trustees is a Committee of the Trust Board responsible for monitoring and administering the East Midlands Ambulance Service Charitable Fund. (Charity 1054148). It ensures that the funds are applied in accordance with the object of the fund, agreed procedures, legislation and good practice guidance.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund including the active promotion of Charitable Funds.

The Charitable Funds Committee considers and approves requests for expenditure from Charitable Funds in accordance with the EMAS Scheme of Delegation ensuring that the request meets the criteria set by the Charitable Funds Board of Trustees.

The Committee consists of the following EMAS Officers:-

Chairman of the Trust

A Non Executive Director

Director of Finance

The Charitable Funds Committee has met on four occasions throughout the financial year and has discharged its responsibilities for scrutinising the risks and controls which affect all aspects of the charity's business.

Attendance at Charitable Funds Committee Meetings

	11/06/2024	10/09/2024	02/12/2024	04/03/2025	Total
Members	✓	✓	n/a	n/a	2 of 4
Mike Naylor - Director of Finance	n/a	n/a	✓	✓	2 of 4
Stuart Poyner - Director of Finance	✓	n/a	n/a	n/a	1 of 4
Karen Tomlinson - Chairperson	n/a	✓	✓	✓	3 of 4
Jeff Worrall - Chairperson	✓	✓	✓	✓	4 of 4
Jackie Jones - Non Executive Director					
In Attendance					
Mel Wright - Assistant Director of Communications	n/a	✓	✓	✓	3 of 4
Nigel Gilbert	n/a	✓	✓	n/a	2 of 4
Rebecca Long	✓	✓	✓	n/a	3 of 4
Pauline Sorzano	✓	✓	n/a	n/a	2 of 4
Jennifer Nicol	n/a	n/a	✓	✓	2 of 4
Kayleigh Eadie	n/a	n/a	✓	n/a	1 of 4
Jessica Barker	n/a	n/a	n/a	✓	1 of 4
Karen Sullivan	n/a	n/a	n/a	✓	1 of 4

8. Structure, Governance and Management (continued)

Charitable Funds Board of Trustees

The Charitable Funds Board of Trustees met on the 13 January 2026.

9. Activities, Achievements and Performance of the Charity

a Actively promote Charitable Funds

The Charitable Funds leaflet has been circulated to various Organisations including Funeral Directors across the whole of the East Midlands. The leaflet is also available to the general public on the Trust's external website.

b Apply the funds within the Objects of the Charity and only for the agreed purpose.

Charitable Funds operates tight financial controls, using documented criteria for approving expenditure from Charitable Funds.

The Chairman and Director of Finance have been given delegated limits by the Charitable Funds Committee to authorise Charitable Funds expenditure, but will refer unusual expenditure requests to the Charitable Funds Committee for discussion. The Committee regularly refer to the expenditure criteria when discussing expenditure requests. The criteria used is reviewed by the Charitable Funds Committee annually.

c Preserve the assets of the Charity

By operating tight financial controls, the Charitable Funds Committee are reassured that funds are applied within the Objects of the Charity.

The Charitable Fund holds low risk, stable investments with CCLA Investment Management Ltd (Churches, Charities, Local Authorities) and reputable international banking institutions in order to protect its funds.

d Consider requests for expenditure from Charitable Funds and to ensure that any approvals comply with the objects and are within the terms of the donation.

Station funds have been utilised for specific expenditure where possible. If necessary, stations funds were supplemented by the General fund.

9. Activities, Achievements and Performance of the Charity (continued)

e Ensure that specific donations are utilised expediently.

Large value donations are reported to the Charitable Funds Committee meeting at the earliest opportunity. Discussions are held at the Committee meetings regarding the background and restrictions surrounding the use of the donation.

In the year ending 31 March 2025, total voluntary income (unrestricted donations) received by the Charitable Fund was £31k (2024 £26k). This consisted of 91 donations in the period (2024 - 94 donations).

The table below shows the largest unrestricted donations received during the period from individuals.

Donation £1,499.26

Donation £915.12

Donation £819.20

In the year ending 31 March 2025 Two new legacies were received.

Income 2024/2025

Legacies	Amount £	Restricted Amount £	Unrestricted Amount £
Estate N J Stimson	735.88		735.88
H D Hart	12,600.00		12,600.00
Total Legacies	13,335.88		13,335.88

f Ensure arrangements are in place for the appropriate investment of funds to maximise the value of the Charitable Funds.

At 31 March 2025 the total value of investments held with CCLA is £118k.

g Review with the East Midlands Ambulance Service NHS Trust Audit Committee, recommendations of internal and external audit in relation to Charitable Funds.

These Accounts and Annual Report have been subject to an Independent Review, the results of which can be found on pages 12 and 13.

h Adopt the Charitable Funds Annual Report and Accounts

During 2024/25, the Charitable Funds Committee reviewed the 2023/24 Charitable Funds Annual Report and Accounts before submission to the Board of Trustees considering them to be accurate.

9. Activities, Achievements and Performance of the Charity (continued)

i Keep the Trust Board fully informed on the activity and performance of the charity

The Board of Trustees are kept fully informed as the minutes of the Charitable Funds Committee meetings and record of business are presented at the earliest opportunity.

j To identify and consider the risks faced by the Charity and to ensure management of those risks

The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks.

The major risk faced by the East Midlands Ambulance Service NHS Trust Charitable Fund is the possible loss from a fall in the value of the investments held. The failure of the Charity Official Investment Fund (COIF) investment has been assessed as low risk.

10. Financial Review

The financial position for 2024/25 showed an overall decrease in funds held of £234k. Analysis of the fund movements are as follows:

	Movement £'000	2025 £'000	2024 £'000
Unrestricted	(45)	213	259
Restricted	(154)	167	321
	(199)	380	580

The Charity holds Investments of £118k which are easily convertible to cash.

The East Midlands Ambulance Service Charitable Fund owes £208k to East Midlands Ambulance Service NHS Trust for the ordering and payment for goods and services on its behalf.

11. Policies

Reserves:

At the year ending 31 March 2025 the East Midlands Ambulance Service NHS Trust Charitable Fund held Uncommitted reserves of £381k (2024 - £580k).

Reserves are defined as that part of a charity's income funds that are freely available. This definition of reserves therefore excludes endowment or restricted funds and any other part of funds not readily available for spending. These are specifically income funds which could only be realised by disposing of fixed assets held for charity use and programme related investments.

It is not the policy of the East Midlands Ambulance Service NHS Trust Charitable Funds to hold reserves; however expenditure is dependant on receiving applications from members of staff for the appropriate use of the funds. All staff are made aware of the funds held and are encouraged to make appropriate applications.

The East Midlands Ambulance Service NHS Trust Charitable Fund will aim to utilise all funds for the purpose for which they were donated in a timely manner.

Investment Selection

The East Midlands Ambulance Service NHS Trust Charitable Fund currently invests surplus funds with the Charity Official Investment Fund (COIF) and a commercial bank. This policy has been complied with throughout the year.

Public Benefit Statement

The East Midlands Ambulance Service NHS Trust Charitable Fund is a Public Benefit Entity and has complied with the public benefit requirements of the Charities Acts.

Fixed Asset Capitalisation Policy

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets have been donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

12. Plans for Future Period

Organisational Support with the Covid Recovery

EMAS Charity had been awarded a grant from NHS Charities Together (NHS CT) as part of the COVID-19 recovery strategy. The total value of the grant was £511,715 and an initial payment of £409,372 had been received in December 2021. Final payment of £102,343 had been received in November 2023 following an interim progress report to NHS CT.

The grant was to be utilised to fund four community response projects, one of which was in partnership with East Midlands Immediate Care Scheme (EMICS). As per the terms and conditions of the grant award, there were to be no changes to the utilisation of the grant without prior approval from the Grant Manager at NHS CT.

1 - Set-up of eight new Community First Responder (CFR) schemes in Nottinghamshire, Derbyshire, Northamptonshire, and Leicestershire.

2 - Expansion of the existing Community First Responder fleet and introduction of nine new responder cars. (Previously 14 vehicles; project amendment had been agreed with the NHS CT Grant Manager.)

3 - Provision of 90 community public access defibrillators (CPADs) in targeted locations, identified by the EMAS CFR team.

4 - Equipping a Volunteer Doctor Critical Care car to provide an enhanced critical care response to patients in the East Midlands. This project was fully managed by EMICS. The grant amount allocated for this project was £44,176.

The above projects provided additional support to the operational staff at EMAS by expanding on the existing CFR volunteer schemes and providing additional resources to more rural locations, or those with a higher level of demand for services.

All four projects had commenced during 2023. Due to longer lead times for the electric vehicles and defibrillators, two of the projects were behind the proposed timeframe for implementation and project extensions had been agreed with the Grant Manager at NHS CT.

The cost of the vehicles when ordered had been significantly higher than the estimated cost on the original grant application. This project had been amended and nine electric vehicles were received in March 2023. Additional costs to get the vehicles operational, such as livery, insurance, and vehicle trackers, had been funded using the NHS CT grant.

The interim progress report summarised progress to date and expenditure incurred for all four projects. The report also provided details of the number of staff or patients who directly benefited from the projects and any challenges encountered during implementation.

Operational management of the projects remained with the EMAS Community First Responder team and an EMICS representative. The Charity Assistant provided additional support with the administration and reporting requirements of the grant. The EMAS Finance department supported with any finance and procurement queries. The Charitable Funds Committee was provided with regular progress updates and informed of any significant issues that had arisen.

12. Plans for Future Periods

The Charity will continue to strengthen its role in supporting patient and staff wellbeing across the organisation. Building on the progress achieved during 2024/2025, the Charity aims to expand awareness, accessibility and utilisation of charitable funds to ensure the greatest possible public benefit.

A key priority for 2025/2026 will be the implementation of a new Communications Plan, which will be presented to the Charitable Funds Committee for review and approval. This plan will set out a more structured and proactive approach to engaging staff, volunteers and leadership teams, promoting greater understanding of how charitable funds can be accessed, and highlighting the impact of previously funded projects.

The Charity also intends to progress its proposal for Omaze 2023 Grant Funding. If successful, the funding will support two major objectives:

- Improving Out-of-Hospital Cardiac Arrest (OHCA) survival rates across the East Midlands; and
- Reducing health inequalities, with a specific focus on deprived communities and ethnic minority groups with recognised health-related vulnerabilities.

To deliver this programme of work, the Charity plans to appoint two Project Managers on 15-month contracts to co-ordinate activity and drive progress. Oversight will be provided by Ian Mursell and Mick Barnett-Connolly. The final deadline for the grant application is August 2025, and initial bids have already been submitted.

More broadly, the Charity will continue to identify opportunities to support initiatives that enhance patient care, improve staff wellbeing, and strengthen community resilience. The Charity will also review its administrative processes and governance arrangements to ensure they continue to support effective stewardship of restricted and unrestricted funds in line with Charity SORP requirements.

13. Covid 19

During the financial year ended 31st March 2022, the Charitable Fund received £409,372 from NHS Charities Together in the form of grants. This funding was provided to support the ongoing Covid-19 crisis and recovery and was treated as a restricted fund. The grant was used in accordance with the approved application to NHS Charities Together to fund four separate projects. Any changes in the intended use of the grant were required to be authorised by the NHS Charities Together Grant Manager.

The four projects commenced in 2022/23. The remaining balance of £102,343 was received in November 2023 following the submission of an interim progress report, which summarised the progress, activities and expenditure of each individual project.

There were four projects detailed in the grant application, these being:

1. Purchase of 48 First Responder kit bags, to be distributed amongst eight new Community First Responder teams.
2. Provision of nine additional Community First Responder vehicles (amended from fourteen vehicles, as agreed with NHS Charities Together).
3. Purchase of ninety defibrillators to be located in priority community locations.
4. Provision of a Volunteer Doctor Critical Care Car – in collaboration with East Midlands Immediate Care Scheme (EMICS).

The expenditure from this grant resulted in the delivery of identifiable outputs and outcomes that provided demonstrable public benefit. The distribution of 48 First Responder kit bags and establishment of eight new Community First Responder teams strengthened local emergency response capacity, while the provision of nine responder vehicles enhanced operational coverage and deployment efficiency. The installation of ninety defibrillators in priority community locations increased the availability of lifesaving equipment and improved overall community resilience. Furthermore, the introduction of the Volunteer Doctor Critical Care Car, delivered in partnership with EMICS, expanded access to advanced pre-hospital clinical care for high-acuity incidents.

Collectively, these outcomes supported improved community preparedness and emergency response capability, aligning with the charitable objectives of the Fund and contributing to public benefit during the recovery from the Covid-19 pandemic.

In 2024/2025 this programme came to an end, with all planned activities and intended outcomes completed.

14. A Big Thank You

On behalf of the staff and patients who have benefited from purchases made due to donations and legacies, the Corporate Trustee would like to thank all patients, relatives and staff who have made charitable donations.

Declaration

I declare, in my capacity of East Midlands Ambulance Service NHS Trust Charitable Fund trustee, that: the trustees have approved the report above; and have authorised me to sign on their behalf.



Director of Finance - East Midlands Ambulance Service NHS Trust
Date: 16 January 2026

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity (Registration 1054148)

I report on the financial statements of East Midlands Ambulance Service NHS Trust Charity (the Charity) for the year ended 31 March 2025, which are set out on pages 15 to 16

Respective responsibilities of trustees and examiners

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

Having satisfied myself that the Charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

This report has been prepared for and only for the trustees as a body in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of the Charities Act 2011 (Regulation 31 of The Charities (Accounts and Reports) Regulations 2008) and for no other purpose. I do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of independent examiners' 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that, in any material respect:

- the accounts were not kept in accordance with section 130 of the Charities Act 2011; and

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity

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

We have no concerns and have come across no 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.



Signature:..

Date: 27 January 2026

For and on behalf of 360 Assurance
Stapleford Care Centre
Church Street
Stapleford
Nottingham
NG9 8DB

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under charity law, the trustees are responsible for preparing the Trustees' 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.

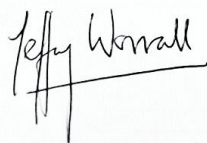
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 trustees are 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 trustees 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. 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 trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed..

A handwritten signature in black ink, appearing to read 'Jeffy Worrall', written over a light blue rectangular stamp.

Chairman of East Midlands Ambulance Service NHS Trust

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Financial Activities for the year ending 31 March 2025

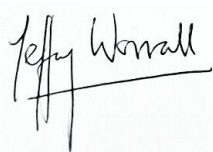
		2025	2025	2025	2024	2024	2024
	Note	Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
		Funds	Funds		Funds	Funds	
		£'000	£'000	£'000	£'000	£'000	£'000
Income and Endowments from:							
Donations	3	17	0	17	27	0	27
Legacies	3	13	0	13	0	0	0
NHS Charities Grants	3	0	0	0	0	102	102
Total Donations and Legacies		30	0	30	27	102	129
Investment Income	11	6	5	11	7	4	11
Total Income and Endowments		36	5	41	34	106	140
Expenditure on Charitable activities:							
Patient Education and Welfare	4	(1)	(132)	(133)	(1)	(170)	(171)
Staff Education and Welfare	4	(78)	(23)	(101)	(59)	(1)	(60)
Total Expenditure on Charitable activities		(79)	(155)	(234)	(60)	(171)	(231)
Net gains and (losses) on Investment Assets	15	(6)	0	(6)	6	4	10
Net Income / (Expenditure)		(49)	(150)	(199)	(20)	(61)	(81)
Gross transfers between funds	6	0	0	0	0	0	0
Net movement in funds		(49)	(150)	(199)	(20)	(61)	(81)
Reconciliation of Funds							
Total funds brought forward 1 April		259	321	580	279	382	661
Total funds carried forward 31 March		210	171	381	259	321	580

East Midlands Ambulance Service NHS Trust Charitable Fund

Balance Sheet Statement for the year ending 31 March 2025

		2025	2025	2025	2024	2024	2024
	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds £'000	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds £'000
Fixed Assets:							
Vehicles	9	0	0	0	0	0	0
Current Assets:							
Investments	10	117	0	117	123	0	123
Debtors	12	0	0	0	0	0	0
Cash at bank and in hand	13	86	385	471	180	385	565
Total Current Assets		203	385	588	303	385	688
Liabilities:							
Creditors falling due within one year	14	60	148	208	43	65	108
Net Current assets		143	237	380	260	320	580
Total assets less current liabilities		143	237	380	260	320	580
Net assets		143	237	380	260	320	580
The funds of the charity:							
Restricted income funds	15	0	168	168	0	321	321
Unrestricted income funds:		212	0	212	259	0	259
Total charity funds		212	168	380	259	321	580

The notes at pages **18 to 24** form part of these accounts



Signed:

Name: Jeff Worrall

Date: 17/12/2025

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Cash Flows for the Year ended 31 March 2025

	Note	2024/25 £'000	2023/24 £'000
Cash Flows from Operating Activities			
Net income / expenditure as per the Statement of Financial Activities		(199)	(81)
(Gains) / Losses on investments	10	6	(10)
Dividends / interest on investments	11	(11)	(11)
Decrease / (Increase) in Trade and Other Receivables	12	0	0
(Decrease)/Increase in Trade and Other Payables	14	100	(29)
Expenditure recognised in respect of capital donations		0	0
Net Cash provided by (used in) Operating Activities		(104)	(131)
Cash Flows from Investing Activities			
Dividends / interest on investments	11	11	11
Purchase of Vehicles	9	0	0
Proceeds from Disposal of Investment Assets	10	0	0
Net Cash provided by (used in) Investing Activities		11	11
Net Cash provided by (used in) Financing Activities		0	0
Changes in Cash and Cash equivalents in reporting period		(93)	(120)
Cash and Cash Equivalents at Beginning of the Period		565	685
Cash and Cash Equivalents at year end	13	472	565

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial 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 Standard 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) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Where the restriction requires the gift to be invested to produce income but the trustees have the power to spend the capital, it is classed as an expendable endowment.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non-binding wishes or where the trustees, at their discretion, have created a fund for a specific purpose.

The major funds held in each of these categories are disclosed in note 14.

(c) 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.

(d) Incoming resources from legacies

Under FRS102, Legacy income is recognised when three criteria are met:

- Entitlement is established, receipt of the income is probable, and it can be reliably measured.
- Entitlement is established when we receive notification of an interest in an estate.
- Income receipt is probable when the statement of the state's assets and liabilities is received.
- Measurement criteria is considered met once the final estate accounts are received.

Only when these criteria have been met is income from legacies recognised in the financial statements.

(e) Resources expended

Expenditure is recognised on an accruals basis. Grant commitments are recognised when a constructive obligation arises that result in payment being unavoidable.

Grants are only made to related or third-party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when approval has been given by the Trustee. The NHS Trust has full knowledge of the plans of the Trustee, therefore a grant approval is taken to constitute a firm intention of payment which has been communicated to the NHS Trust, and so a liability is recognised.

Contractual arrangements are recognised as goods or services supplied.

(f) Tangible fixed assets

Capitalisation

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets were donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

(g) Going Concern

The financial statements have been prepared on a going concern basis, which assumes that the Charity will continue in operational existence for the foreseeable future.

(h) Irrecoverable VAT

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

(i) Allocation of overhead and support costs

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

(j) Costs of generating funds

The costs of generating funds are the costs associated with generating income for the funds held on trust.

(k) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity.

(l) Governance costs

Governance costs are classified as a support cost and have therefore been apportioned between fundraising activities and charitable activities.

(m) Current asset investments

Investments are stated at 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.

The Common Investment Fund Units (COIF) are included in the balance sheet at the closing dealing price at 31 March 2025.

(n) 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 market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year-end and opening market value (or purchase date if later).

(o) Change in the basis of accounting

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

(p) Prior year adjustments

There are no prior year adjustments.

(q) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

2. Related party transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service Charitable Trust.

At 31 March 2025 the Charitable Trust owes East Midlands Ambulance Service NHS Trust £208k (2024 the Charitable Trust owed East Midlands Ambulance Service NHS Trust £108k).

The Trustees are also members of the Trust Board.

Neither the Corporate Trustee nor any member of the NHS Trust Board has received honoraria, emoluments or expenses in the year from the Charitable Trust and the Trustee has not purchased trustee indemnity insurance.

3. Analysis of voluntary income

	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
	Funds	Funds	Total	Funds	Funds	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Donations from individuals	17	0	17	27	0	27
NHS Charities Grants	0	0	0	0	102	102
Corporate donations	0	0	0	0	0	0
Corporate donations earmarked for research	0	0	0	0	0	0
Legacies	13	0	13	0	0	0
Total	30	0	30	27	102	129

4. Analysis of charitable expenditure on charitable activities

	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	2025	2025	2025	2025	2024	2024	2024	2024
Patient Education & Welfare	133	132	0	1	171	170	0	1
Staff Education & Welfare	101	100	0	1	60	59	0	1
Total	234	232	0	2	231	229	0	2

5. Analysis of support costs

	2025	2025	2025	2024	2024	2024
	Total	Patient Education & Welfare	Staff Education & Welfare	Total	Patient Education & Welfare	Staff Education & Welfare
	£'000	£'000	£'000	£'000	£'000	£'000
Governance						
-Establishment costs-production of accounts	2	1	1	2	1	1
-Independent Examination Fee	2	1	1	2	1	1
Administration Support	2	1	1	2	1	1
Total	6	3	3	6	3	3

In the year to 31 March 2025, East Midlands Ambulance Service NHS Trust was recharged £5k for the administration time of Finance staff in preparation of the accounts and support to the charity (2024 - £4k). The Finance administration support costs are included in 'activities undertaken directly' in note 4 above.

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

6. Transfers between funds

In 2024/25 there have been no transfers between Restricted & Unrestricted Funds (See Note 14 on page 24).

7. Analysis of staff costs

	2025 Total £'000	2024 Total £'000
Salaries and wages	6	6
Social security costs	0	0
Other pension costs	0	0
Total	6	6

The average number of full-time equivalent employees during the year were 0.20 (2024 0.22) with all employee time involved in providing support services to charitable activities.

No employees had emoluments in excess of £60,000 (2024 0).

8. Independent Examiners Fee

In the financial year to 31 March 2025 an independent examination of the Charity's Annual Report and Accounts was carried out at a cost of 2k (2024 £2k).

9. Tangible Fixed Assets

Movement in tangible fixed assets	2025 Total £'000	2024 Total £'000
Cost at start of year	0	0
Additions of Assets Under Construction:		
Vehicles	0	0
Additions Purchased	0	0
Reclassifications	0	0
Reclassifications as Held For Sale	0	0
Disposals other than For Sale	0	0
Cost at end of year	0	0

10. Current assets

Current asset investments

Movement in current asset investments	2025 Total £'000	2024 Total £'000
Market value at start of year	123	113
Add: additions to investments at cost	0	0
Less disposals at carrying value	0	0
Add net gain / (losses) on revaluation	(6)	10
Market value at end of year	117	123

Current asset investments:	Units held as at 31 March 2025	2024 Total (held in the UK)
COIF Investment Income Units	6,032.41	6,032.41
Total	6,032.41	6,032.41

Current asset investments	2025 Total £'000	2024 Total £'000
Investments held primarily to provide an investment return for the charity	117	123
Programme related investments	0	0
Market value as at 31 st March	117	123

11. Total Gross income from investments and cash on deposit

	2025 Total Held in UK	2025 Unrestricted	2025 Restricted	2024 Total Held in UK	2024 Unrestricted	2024 Restricted
	£'000	£'000	£'000	£'000	£'000	£'000
Quoted investments (current asset investments)	4	2	2	5	3	2
Interest on cash held on deposit (current assets)	7	4	3	6	4	2
Total	11	6	5	11	7	4

12. Analysis of Debtors

Debtors under 1 year	2025 Total	2024 Total
	£'000	£'000
Other Debtors	0	0
Prepayments	0	0
Total	0	0

At the year end, the company prepaid expenses relating to costs that have been charged in full to the current financial year but relate in part to future periods:

Software licence fees:	25,200
Vehicle tracking services:	351
CFR car leases:	47,092
	<u>72,643</u>

13. Analysis of Cash and Deposits

Analysis of cash and deposits	2025 Total	2024 Total
	£'000	£'000
National Westminster Bank PLC	471	565
COIF Charities Deposit Fund	0	0
Total	471	565

14. Analysis of current liabilities and long-term creditors

Creditors under 1 year	2025 Total	2024 Total
	£'000	£'000
Other creditors	208	108
Accruals	0	0
Total	208	108

Other creditors represent sums owed at the year-end by the charity to a related party, East Midlands Ambulance Service NHS Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objectives.

15. Analysis of charitable funds

	Brought forward	Incoming	Resources	Transfers	Gains and losses	Carried forward
	Balance at 1 April 2024	resources	expended			Balance at 31 March 2025
Unrestricted funds	£'000	£'000	£'000	£'000	£'000	£'000
East Midlands Ambulance Service	259	38	(79)	0	(6)	212
Restricted funds						
East Midlands Ambulance Service	321	2	(155)	0	0	168
Grand Total	580	40	(234)	0	(6)	380

EMAS restricted funds:-

In 2024/25 there have been no transfers between Restricted & Unrestricted Funds (See Note 6 on page 21).

There were several funds all restricted to Purchase of Equipment in 2024/25

Analysis of unrestricted funds

	Brought forward	Incoming	Resources	Transfers	Gains and losses	Carried forward
	Balance at 1 April 2024	resources	expended			Balance at 31 March 2025
Unrestricted Funds	£'000	£'000	£'000	£'000	£'000	£'000
Designated Funds						
Medical Equipment	1	0	0	0	0	1
Station Funds	71	3	(11)	0	(2)	74
General Funds	187	32	(64)	0	(4)	138
	259	35	(75)	0	(6)	213

16. Commitments

The Charity has the following commitments

	2025 Total	2024 Total
	£'000	£'000
Revenue Charitable Projects	0	0
Capital Charitable Projects	0	0
NHS Charities Together Grant 2021/22 Project Funding	0	51
Other	0	0
Total	0	51

There are no EMAS Charity Commitments for 2025/26.

17. Post Balance Sheet Events

There are no post Balance Sheet events relating to the financial year ended 31 March 2025.

18. Contingencies

	2025 Total	2024 Total
	£'000	£'000
Contingent assets		
Legacy	0	0
NHS Charities Together Grant	0	0
Net value of contingent assets	0	0

19. Grants Payable

The Charitable Fund did not make any grant payments in 2024/25.

Accounts

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST

FUNDS HELD ON TRUST

DRAFT ANNUAL REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 MARCH 2024

Charity Registration Number: 1054148

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST
CHARITABLE FUND
TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2024

Charity Commission Registered Number	1054148
Financial Year Commencing	1 April 2023
Financial Year Ending	31 March 2024

1. Compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

2. Governing Document

Trust deed dated 17 July 1996 amended by the supplemental deeds dated 30 March 2000 and 6 June 2007.

3. Objects of the Charity

For any charitable purpose or purposes relating to the National Health Service wholly or mainly for East Midlands Ambulance Service NHS Trust.

The Charitable Fund exists to support the work of the Trust for the benefit of residents in the East Midlands. Key uses of the funds include the provision of equipment for service developments and improving the work environment for staff.

4. Principal Charitable Fund Adviser to the Board

Under a scheme of delegated authority approved by the corporate trustee, Richard Henderson, Chief Executive, of East Midlands Ambulance Service NHS Trust had day to day responsibility for the management of the Charitable Fund.

The Director of Finance of the Trust acted as the principal officer overseeing the day to day financial management and accounting for the Charitable Funds. During the year this post was held by Mike Naylor, Director of Finance, as detailed in the Trustees section on page 3.

5. Principal Office

The principal office for the charity is:

Charitable Funds Administration
Finance Department
East Midlands Ambulance Service NHS Trust
Trust Headquarters
1 Horizon Place
Mellors Way
Nottingham Business Park
Nottingham
NG8 6PY

6. Professional Advisors

Bankers

Nat West Bank PLC
536 Valley Road
Nottingham
NG5 1JD

Solicitors

Browne Jacobson
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BJ

7. Trustees

The following individuals have acted as Trustees of the East Midlands Ambulance Service NHS Trust Charitable Fund during the year. Changes regarding the position of those individuals to the date of this report are also recorded.

Mr G Brown	
Mrs K Tomlinson	Ceased as Trustee July 2024
Dr V Sharma	Ceased as Trustee September 2023
Prof. W Pope	Ceased as Trustee January 2024
Mr R Henderson	
Mr M Naylor	
Mrs K Gulliver	
Ms N Bramhall	Ceased as Trustee November 2023
Mr B Holdaway	
Mr W Legge	
Ms P Heer	
Mr J Worrall	Commenced as Trustee October 2022/Commenced as Chair August 2024
Dr N Atkinson	Commenced as Trustee January 2023
Ms J Jones	Commenced as Trustee October 2023
K Sheldon	Commenced as Trustee January 2024
M Macdonald	Commenced as Trustee January 2024

All of the above Trustees are members of the Trust Board of East Midlands Ambulance Service NHS Trust.

During the year none of the Trustees or members of key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service NHS Trust Charitable Fund.

8. Structure, Governance and Management

The Charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds under the main charity.

Non-Executive Members of the Trust Board are appointed by NHS England and Executive members of the Board are subject to recruitment by the NHS Trust Board. Members of the Trust Board and the Charitable Funds Committee are not individual trustees under Charity law but act as agents on behalf of the Corporate Trustee.

The Charitable Funds Board of Trustees is chaired by the Chairman of the Trust with a membership of all EMAS Trust Board members. The Charitable Funds Board of Trustees is a Committee of the Trust Board responsible for monitoring and administering the East Midlands Ambulance Service Charitable Fund. (Charity 1054148). It ensures that the funds are applied in accordance with the object of the fund, agreed procedures, legislation and good practice guidance.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund including the active promotion of Charitable Funds.

The Charitable Funds Committee considers and approves requests for expenditure from Charitable Funds in accordance with the EMAS Scheme of Delegation ensuring that the request meets the criteria set by the Charitable Funds Board of Trustees.

The Committee consists of the following EMAS Officers:-

Chairman of the Trust
A Non Executive Director
Director of Finance

The Charitable Funds Committee has met on five occasions throughout the financial year and has discharged its responsibilities for scrutinising the risks and controls which affect all aspects of the charity's business.

Attendance at Charitable Funds Committee Meetings

	06/06/2023	15/08/2023	10/10/2023	05/12/2023	12/03/2024	Total
Members						
Mike Naylor - Director of Finance	✓	✓	✓	✓	✓	5 of 5
Karen Tomlinson - Chairman	✓	✓	✓	✓	✓	5 of 5
Sara Reddish - Trainee Financial Accountant	n/a	n/a	✓	✓	n/a	2 of 5
Mel Wright - Assistant Director of Communications		✓	✓		n/a	2 of 5
Jeff Worrall - Non Executive Director	✓	✓	n/a	n/a	n/a	2 of 5
Jackie Jones - Non Executive Director	n/a	n/a	✓	✓	✓	3 of 5
In Attendance						
Nigel Gilbert	✓	✓	n/a	✓	✓	4 of 5
Rebecca Long	✓	✓	✓	✓	✓	5 of 5
Michele Sharratt	n/a	✓	n/a	n/a	n/a	1 of 5
Nichola Bramhall	n/a	n/a	✓	n/a	n/a	1 of 5
Harpreet Patel	✓	n/a	n/a	n/a	n/a	1 of 5
Lita Nguyen	n/a	n/a	✓	✓	n/a	2 of 5
Pauline Sorzano	n/a	n/a	n/a	n/a	✓	1 of 5

8. Structure, Governance and Management (continued)

Charitable Funds Board of Trustees

The Charitable Funds Board of Trustees met on the 09 January 2024.

9. Activities, Achievements and Performance of the Charity

a Actively promote Charitable Funds

The Charitable Funds leaflet has been circulated to various Organisations including Funeral Directors across the whole of the East Midlands. The leaflet is also available to the general public on the Trust's external website.

b Apply the funds within the Objects of the Charity and only for the agreed purpose.

Charitable Funds operates tight financial controls, using documented criteria for approving expenditure from Charitable Funds.

The Chairman and Director of Finance have been given delegated limits by the Charitable Funds Committee to authorise Charitable Funds expenditure, but will refer unusual expenditure requests to the Charitable Funds Committee for discussion. The Committee regularly refer to the expenditure criteria when discussing expenditure requests. The criteria used is reviewed by the Charitable Funds Committee annually.

c Preserve the assets of the Charity

By operating tight financial controls, the Charitable Funds Committee are reassured that funds are applied within the Objects of the Charity.

The Charitable Fund holds low risk, stable investments with CCLA Investment Management Ltd (Churches, Charities, Local Authorities) and reputable international banking institutions in order to protect its funds.

d Consider requests for expenditure from Charitable Funds and to ensure that any approvals comply with the objects and are within the terms of the donation.

Station funds have been utilised for specific expenditure where possible. If necessary, stations funds were supplemented by the General fund.

9. Activities, Achievements and Performance of the Charity (continued)

e Ensure that specific donations are utilised expediently.

Large value donations are reported to the Charitable Funds Committee meeting at the earliest opportunity. Discussions are held at the Committee meetings regarding the background and restrictions surrounding the use of the donation.

In the year ending 31 March 2024, total voluntary income (unrestricted donations) received by the Charitable Fund was £26k (2023 £28k). This consisted of 94 donations in the period (2023 - 90 donations).

The table below shows the largest unrestricted donations received during the period from individuals.

Donation	£3,988.47
Donation	£2,824.16
Donation	£2,331.69

In the year ending 31 March 2024 no legacies were received.

The remaining balance of the NHS Charities Together grant, £102,343.00, has been received in 2023/24 following the submission of an interim report to NHS Charities Together on the utilisation and impact of the initial grant payment. In the year ending 2021/22, an interim grant payment of £409,372.00 was received from NHS Charities Together. The grant relates to an application by the EMAS Charitable Fund, in partnership with EMICS (East Midlands Immediate Care Scheme). **(see Trustees Annual Report note 13 regarding Covid 19)**

f Ensure arrangements are in place for the appropriate investment of funds to maximise the value of the Charitable Funds.

At 31 March 2024 the total value of investments held with CCLA is £123k.

g Review with the East Midlands Ambulance Service NHS Trust Audit Committee, recommendations of internal and external audit in relation to Charitable Funds.

These Accounts and Annual Report have been subject to an Independent Review, the results of which can be found on pages 12 and 13.

h Adopt the Charitable Funds Annual Report and Accounts

During 2023/24, the Charitable Funds Committee reviewed the 2022/23 Charitable Funds Annual Report and Accounts before submission to the Board of Trustees considering them to be accurate.

9. Activities, Achievements and Performance of the Charity (continued)

i Keep the Trust Board fully informed on the activity and performance of the charity

The Board of Trustees are kept fully informed as the minutes of the Charitable Funds Committee meetings and record of business are presented at the earliest opportunity.

j To identify and consider the risks faced by the Charity and to ensure management of those risks

The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks.

The major risk faced by the East Midlands Ambulance Service NHS Trust Charitable Fund is the possible loss from a fall in the value of the investments held. The failure of the Charity Official Investment Fund (COIF) investment has been assessed as low risk.

10. Financial Review

The financial position for 2023/24 showed an overall decrease in funds held of £81k. Analysis of the fund movements are as follows:

	Movement £'000	2024 £'000	2023 £'000
Unrestricted	(20)	259	279
Restricted	(61)	321	382
	<u>(81)</u>	<u>580</u>	<u>661</u>

The Charity holds Investments of £123k which are easily convertible to cash.

The East Midlands Ambulance Service Charitable Fund owes £108k to East Midlands Ambulance Service NHS Trust for the ordering and payment for goods and services on its behalf.

11. Policies

Reserves:

At the year ending 31 March 2024 the East Midlands Ambulance Service NHS Trust Charitable Fund held uncommitted reserves of £580k (2023 - £661k).

Reserves are defined as that part of a charity's income funds that are freely available. This definition of reserves therefore excludes endowment or restricted funds and any other part of funds not readily available for spending. These are specifically income funds which could only be realised by disposing of fixed assets held for charity use and programme related investments.

It is not the policy of the East Midlands Ambulance Service NHS Trust Charitable Funds to hold reserves; however expenditure is dependant on receiving applications from members of staff for the appropriate use of the funds. All staff are made aware of the funds held and are encouraged to make appropriate applications.

The East Midlands Ambulance Service NHS Trust Charitable Fund will aim to utilise all funds for the purpose for which they were donated in a timely manner.

Investment Selection

The East Midlands Ambulance Service NHS Trust Charitable Fund currently invests surplus funds with the Charity Official Investment Fund (COIF) and a commercial bank. This policy has been complied with throughout the year.

Public Benefit Statement

The East Midlands Ambulance Service NHS Trust Charitable Fund is a Public Benefit Entity and has complied with the public benefit requirements of the Charities Acts.

Fixed Asset Capitalisation Policy

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets have been donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

12. Plans for Future Period

Organisational Support with the Covid Recovery

EMAS Charity were awarded a grant from NHS Charities Together (NHS CT) as part of the COVID 19 recovery strategy. The total value of the grant was £511,715 and an initial payment of £409,372 was received in December 2021. Final payment of £102,343 was received in November 2023 following an interim progress report to NHS CT.

The grant is to be utilised to fund four community response projects, one of which is in partnership with East Midlands Immediate Care Scheme (EMICS). As per the terms and conditions of the grant award, there will be no changes to the utilisation of the grant without prior approval from the Grant Manager at NHS CT.

- 1) Set up of eight new Community First Responder (CFR) schemes in Nottinghamshire, Derbyshire, Northamptonshire, and Leicestershire.
- 2) Expansion of the existing Community First Responder fleet and introduction of 9 new responder cars. (Previously 14 vehicles, project amendment agreed with NHS CT Grant Manager)
- 3) Provision of 90 community public access defibrillators (CPADs) in targeted locations, identified by the EMAS CFR team.
- 4) Equipping a Volunteer Doctor Critical Care car to provide an enhanced critical care response to patients in the East Midlands. This project is being fully managed by EMICS. The grant amount allocated for this project is £44,176.

The above projects will provide additional support to the operational staff at EMAS by expanding on the existing CFR volunteer schemes and providing additional resources to more rural locations, or those with a higher level of demand for services.

The four projects all commenced during 2023. Due to longer lead times for the electric vehicles and defibrillators, two of the projects are currently behind the proposed timeframe for implementation and project extensions have been agreed with the Grant Manager at NHS CT.

The cost of the vehicles when ordered was significantly higher than the estimated cost on the original grant application. This project has been amended and nine electric vehicles were received in March 2023. Additional costs to get the vehicles operational, such as livery, insurance and vehicle trackers have been funded using the NHS CT grant.

The interim progress report will summarise progress to date and expenditure incurred for all four projects. The report will also provide details of the number of staff or patients directly benefiting from the projects and any challenges encountered during implementation.

Operational management of the projects will remain with the EMAS Community First Responder team and an EMICS representative. The Charity Assistant will provide additional support with the administration and reporting requirements of the grant. The EMAS Finance department will support with any finance and procurement queries. The Charitable Funds Committee will be provided with regular progress updates and informed of any significant issues that may arise.

12. Plans for Future Periods

Charity Expansion and Communications Strategy

The current Communications approach to support the Charity is to generate more awareness of the charity, across leadership and management teams, and the wider workforce including our volunteers, and of the funds available to support patient and staff wellbeing.

During 2023/2024 articles were published in the staff and volunteer internal magazine Enews, and on the staff engagement platform Workplace, to highlight how funds can be applied for, and to share examples of some of the applications approved.

In addition, the Communications team have proactively encouraged staff to submit appropriate applications when the team is made aware of ideas or work that individuals would like to undertake but business as usual finance would not support or allow progression.

Continuing with the raising awareness and encouraging action approach, the Communications team is currently reviewing and creating communications activity for the remainder of 2024/2025; to better target messaging to areas across EMAS where funds in station pots are large or have not been applied for in recent times. Activity is designed to increase submissions to access funds, encourage more staff to support the Charity if considering taking part in fundraising activity but not yet sure who to raise funds for, and to provide more proactive stories to the Communications team to help evidence how the money is spent wisely to support patients and staff, thus encouraging ongoing donations as well as boosting morale.

A new Communications Plan will be created for 2025/2026 and presented to the Charitable Funds Committee for review and decision-making.

13. Covid 19

During the financial year ended 31st March 2022, the Charitable Fund received £409,372 from NHS Charities Together in the form of grants. This is to support with the ongoing Covid 19 crisis and recovery and is a restricted fund. The grant will be used as per the application to NHS Charities Together to fund four separate projects. Any changes in the intended use of the grant must be authorised by the NHS Charities Together Grant Manager.

The four projects commenced in 2022/23. The balance of the grant, £102,343 was received from NHS Charities Together in November 2023, following the submission of an interim progress report. The report summarised the progress, activities and expenditure of each individual project.

There are four projects detailed in the grant application, these being:

1. Purchase of 48 First Responder kit bags, to be distributed amongst 8 new Community First Responder teams.
2. Provision of 9 additional Community First Responder vehicles. (Amended from 14 vehicles, as agreed with NHS Charities Together)
3. Purchase of 90 defibrillators to be located in priority community locations.
4. Provision of a Volunteer Doctor Critical Care Car - in collaboration with East Midlands Immediate Care Scheme (EMICS).

14. A Big Thank You

On behalf of the staff and patients who have benefited from purchases made due to donations and legacies, the Corporate Trustee would like to thank all patients, relatives and staff who have made charitable donations.

Declaration

I declare, in my capacity of East Midlands Ambulance Service NHS Trust Charitable Fund trustee, that: the trustees have approved the report above; and have authorised me to sign on their behalf.



Director of Finance - East Midlands Ambulance Service NHS Trust

Date: 20 January 2025

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity (Registration 1054148)

I report on the financial statements of East Midlands Ambulance Service NHS Trust Charity (the Charity) for the year ended 31 March 2024, which are set out on pages 15 to 16

Respective responsibilities of trustees and examiners

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

Having satisfied myself that the Charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

This report has been prepared for and only for the trustees as a body in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of the Charities Act 2011 (Regulation 31 of The Charities (Accounts and Reports) Regulations 2008) and for no other purpose. I do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of independent examiners' 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that, in any material respect:

- the accounts were not kept in accordance with section 130 of the Charities Act 2011; and

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity

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

We have no concerns and have come across no 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.



Signature:..... Date: 23 January 2025

For and on behalf of 360 Assurance
Stapleford Care Centre
Church Street
Stapleford
Nottingham
NG9 8DB

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under charity law, the trustees are responsible for preparing the Trustees' 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.

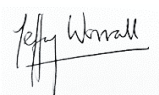
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 trustees are 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 trustees 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. 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 trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed..



Chairman of East Midlands Ambulance Service NHS Trust

Date. 20-Jan-25

East Midlands Ambulance Service NHS Trust Charitable Fund
Statement of Financial Activities for the year ending 31 March 2024

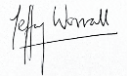
	Note	2024 Unrestricted Funds £'000	2024 Restricted Funds £'000	2024 Total Funds £'000	2023 Unrestricted Funds £'000	2023 Restricted Funds £'000	2023 Total Funds £'000
Income and Endowments from:							
Donations	3	27	0	27	28	0	28
Legacies	3	0	0	0	20	65	85
NHS Charities Grants	3	0	102	102	0	0	0
Total Donations and Legacies		<u>27</u>	<u>102</u>	<u>129</u>	<u>48</u>	<u>65</u>	<u>113</u>
Investment Income	11	<u>7</u>	<u>4</u>	<u>11</u>	<u>4</u>	<u>2</u>	<u>6</u>
Total Income and Endowments		<u>34</u>	<u>106</u>	<u>140</u>	<u>52</u>	<u>67</u>	<u>119</u>
Expenditure on Charitable activities:							
Patient Education and Welfare	4	(1)	(170)	(171)	(55)	(185)	(240)
Staff Education and Welfare	4	<u>(59)</u>	<u>(1)</u>	<u>(60)</u>	<u>(68)</u>	<u>(19)</u>	<u>(87)</u>
Total Expenditure on Charitable activities		<u>(60)</u>	<u>(171)</u>	<u>(231)</u>	<u>(123)</u>	<u>(204)</u>	<u>(327)</u>
Net gains and (losses) on Investment Assets	15	6	4	10	(3)	(1)	(4)
Net Income / (Expenditure)		<u>(20)</u>	<u>(61)</u>	<u>(81)</u>	<u>(74)</u>	<u>(138)</u>	<u>(212)</u>
Gross transfers between funds	6	0	0	0	0	0	0
Net movement in funds		<u>(20)</u>	<u>(61)</u>	<u>(81)</u>	<u>(74)</u>	<u>(138)</u>	<u>(212)</u>
Reconciliation of Funds							
Total funds brought forward 1 April		<u>279</u>	<u>382</u>	<u>661</u>	<u>353</u>	<u>520</u>	<u>873</u>
Total funds carried forward 31 March		<u>259</u>	<u>321</u>	<u>580</u>	<u>279</u>	<u>382</u>	<u>661</u>

East Midlands Ambulance Service NHS Trust Charitable Fund

Balance Sheet Statement for the year ending 31 March 2024

	Note	2024 Unrestricted Funds £'000	2024 Restricted Funds £'000	2024 Total Funds £'000	2023 Unrestricted Funds £'000	2023 Restricted Funds £'000	2023 Total Funds £'000
Fixed Assets:							
Vehicles	9	0	0	0	0	0	0
Current Assets:							
Investments	10	123	0	123	113	0	113
Debtors	12	0	0	0	0	0	0
Cash at bank and in hand	13	180	385	565	254	431	685
Total Current Assets		303	385	688	367	431	798
Liabilities:							
Creditors falling due within one year	14	43	65	108	88	49	137
Net Current assets		260	320	580	279	382	661
Total assets less current liabilities		260	320	580	279	382	661
Net assets		260	320	580	279	382	661
The funds of the charity:	15						
Restricted income funds		0	321	321	0	382	382
Unrestricted income funds:		259	0	259	279	0	279
Total charity funds		259	321	580	279	382	661

The notes at pages **18 to 24** form part of these accounts

Signed: 

Name: Jeff Worrall

Date: 20 January 2025

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Cash Flows for the Year ended 31 March 2024

	Note	2023/24 £'000	2022/23 £'000
Cash Flows from Operating Activities			
Net income / expenditure as per the Statement of Financial Activities		(81)	(212)
(Gains) / Losses on investments	10	(10)	4
Dividends / interest on investments	11	(11)	(6)
Decrease / (Increase) in Trade and Other Receivables	12	0	0
(Decrease)/Increase in Trade and Other Payables	14	(29)	18
Expenditure recognised in respect of capital donations		0	0
Net Cash provided by (used in) Operating Activities		(131)	(196)
Cash Flows from Investing Activities			
Dividends / interest on investments	11	11	6
Purchase of Vehicles	9	0	0
Proceeds from Disposal of Investment Assets	10	0	0
Net Cash provided by (used in) Investing Activities		11	6
Net Cash provided by (used in) Financing Activities		0	0
Changes in Cash and Cash equivalents in reporting period		(120)	(190)
Cash and Cash Equivalents at Beginning of the Period		685	875
Cash and Cash Equivalents at year end	13	565	685

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial 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 Standard 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) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Where the restriction requires the gift to be invested to produce income but the trustees have the power to spend the capital, it is classed as an expendable endowment.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non-binding wishes or where the trustees, at their discretion, have created a fund for a specific purpose.

The major funds held in each of these categories are disclosed in note 14.

(c) 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.

(d) Incoming resources from legacies

Under FRS102, Legacy income is recognised when three criteria are met:

- Entitlement is established, receipt of the income is probable, and it can be reliably measured.
- Entitlement is established when we receive notification of an interest in an estate.
- Income receipt is probable when the statement of the state's assets and liabilities is received.
- Measurement criteria is considered met once the final estate accounts are received.

Only when these criteria have been met is income from legacies recognised in the financial statements.

(e) Resources expended

Expenditure is recognised on an accruals basis. Grant commitments are recognised when a constructive obligation arises that result in payment being unavoidable.

Grants are only made to related or third-party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when approval has been given by the Trustee. The NHS Trust has full knowledge of the plans of the Trustee, therefore a grant approval is taken to constitute a firm intention of payment which has been communicated to the NHS Trust, and so a liability is recognised.

Contractual arrangements are recognised as goods or services supplied.

(f) Tangible fixed assets

Capitalisation

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets were donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

(g) Going Concern

The financial statements have been prepared on a going concern basis, which assumes that the Charity will continue in operational existence for the foreseeable future.

(h) Irrecoverable VAT

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

(i) Allocation of overhead and support costs

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

(j) Costs of generating funds

The costs of generating funds are the costs associated with generating income for the funds held on trust.

(k) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity.

(l) Governance costs

Governance costs are classified as a support cost and have therefore been apportioned between fundraising activities and charitable activities.

(m) Current asset investments

Investments are stated at 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.

The Common Investment Fund Units (COIF) are included in the balance sheet at the closing dealing price at 31 March 2024.

(n) 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 market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year-end and opening market value (or purchase date if later).

(o) Change in the basis of accounting

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

(p) Prior year adjustments

There are no prior year adjustments.

(q) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

2. Related party transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service Charitable Trust.

At 31 March 2024 the Charitable Trust owes East Midlands Ambulance Service NHS Trust £108k (2023 the Charitable Trust owed East Midlands Ambulance Service NHS Trust £115k).

The Trustees are also members of the Trust Board.

Neither the Corporate Trustee nor any member of the NHS Trust Board has received honoraria, emoluments or expenses in the year from the Charitable Trust and the Trustee has not purchased trustee indemnity insurance.

3. Analysis of voluntary income

	Unrestricted	Restricted	2024	Unrestricted	Restricted	2023
	Funds	Funds	Total	Funds	Funds	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Donations from individuals	27	0	27	19	0	19
NHS Charities Grants	0	102	102	0	0	0
Corporate donations	0	0	0	9	0	9
Corporate donations earmarked for research	0	0	0	0	0	0
Legacies	0	0	0	20	65	85
Total	27	102	129	48	65	113

4. Analysis of charitable expenditure on charitable activities

	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	2024	2024	2024	2024	2024	2023	2023	2023
Patient Education & Welfare	171	170	0	1	240	239	0	1
Staff Education & Welfare	60	59	0	1	87	86	0	1
Total	231	229	0	2	327	325	0	2

5. Analysis of support costs

	2024	2024	2024	2023	2023	2023
	Total	Patient Education & Welfare	Staff Education & Welfare	Total	Patient Education & Welfare	Staff Education & Welfare
	£'000	£'000	£'000	£'000	£'000	£'000
Governance						
-Establishment costs-production of accounts	2	1	1	2	1	1
-Independent Examination Fee	2	1	1	2	1	1
Administration Support	2	1	1	2	1	1
Total	6	3	3	6	3	3

In the year to 31 March 2024, East Midlands Ambulance Service NHS Trust was recharged £4k for the administration time of Finance staff in preparation of the accounts and support to the charity (2023 - £4k). The Finance administration support costs are included in 'activities undertaken directly' in note 4 above.

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

6. Transfers between funds

In 2023/24 there have been no transfers between Restricted & Unrestricted Funds (See Note 14 on page 24).

7. Analysis of staff costs

	2024 Total £'000	2023 Total £'000
Salaries and wages	6	8
Social security costs	0	0
Other pension costs	0	0
Total	6	8

The average number of full-time equivalent employees during the year were 0.22 (2023 0.29) with all employee time involved in providing support services to charitable activities.

No employees had emoluments in excess of £60,000 (2023 0).

8. Independent Examiners Fee

In the financial year to 31 March 2024 an independent examination of the Charity's Annual Report and Accounts was carried out at a cost of 2k (2023 £2k).

9. Tangible Fixed Assets

Movement in tangible fixed assets	2024 Total £'000	2023 Total £'000
Cost at start of year	0	0
Additions of Assets Under Construction: Vehicles	0	0
Additions Purchased	0	0
Reclassifications	0	0
Reclassifications as Held For Sale	0	0
Disposals other than For Sale	0	0
Cost at end of year	0	0

10. Current assets

Current asset investments

Movement in current asset investments	2024 Total £'000	2023 Total £'000
Market value at start of year	113	117
Add: additions to investments at cost	0	0
Less disposals at carrying value	0	0
Add net gain / (losses) on revaluation	10	(4)
Market value at end of year	123	113

Current asset investments:	Units held as at 31 March 2024	2024 Total (held in the UK)	2023 Total (held in the UK)
COIF Investment Income Units	6,032.41	6,032.41	6,032.41
Total	6,032.41	6,032.41	6,032.41

Current asset investments	2024 Total	2023 Total
	£'000	£'000
Investments held primarily to provide an investment return for the charity	123	113
Programme related investments	0	0
Market value as at 31 st March	123	113

11. Total Gross income from investments and cash on deposit

	2024 Total	2024	2024	2023 Total	2023	2023	
	Held in UK	Unrestricted	Restricted	Held in UK	Unrestricted	Restricted	
	£'000	£'000	£'000	£'000	£'000	£'000	
Quoted investments (current asset investments)	5	3	2	3	2	1	analysis of restricted & unrestricted
Interest on cash held on deposit (current assets)	6	4	2	3	2	1	
Total	11	7	4	6	4	2	

12. Analysis of Debtors

Debtors under 1 year	2024 Total	2023 Total
	£'000	£'000
Other Debtors	0	0
Prepayments	0	0
Total	0	0

13. Analysis of Cash and Deposits

Analysis of cash and deposits	2024 Total	2023 Total
	£'000	£'000
National Westminster Bank PLC	565	685
COIF Charities Deposit Fund	0	0
Total	565	685

14. Analysis of current liabilities and long-term creditors

Creditors under 1 year	2024 Total	2023 Total
	£'000	£'000
Other creditors	108	137
Accruals	0	0
Total	108	137

Other creditors represent sums owed at the year-end by the charity to a related party, East Midlands Ambulance Service NHS Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objectives.

15. Analysis of charitable funds

	Brought forward Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	Carried forward Balance at 31 March 2024
Unrestricted funds	£'000	£'000	£'000	£'000	£'000	£'000
East Midlands Ambulance Service	279	34	(60)	0	6	259
Restricted funds						
East Midlands Ambulance Service	382	106	(171)	0	4	321
Grand Total	661	140	(231)	0	10	580

EMAS restricted funds:-

In 2023/24 there have been no transfers between Restricted & Unrestricted Funds (See Note 6 on page 21).

In 2023/24 the Charitable Fund received £102k being the balance of the grant from NHS Charities Together. In 2021/22 £409k was received from this source. This is a restricted fund and will be utilised in accordance with the grant offer between the EMAS Charity and NHS Charities Together. There are no permitted changes to the use of this grant without prior approval from NHS Charities Together.

There were several funds all restricted to Purchase of Equipment in 2023/24

Analysis of unrestricted funds

	Brought forward Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	Carried forward Balance at 31 March 2024
Unrestricted Funds	£'000	£'000	£'000	£'000	£'000	£'000
Designated Funds						
Medical Equipment	1	0	0	0	0	1
Station Funds	83	12	(26)	0	2	71
General Funds	195	22	(34)	0	4	187
	279	34	(60)	0	6	259

16. Commitments

The Charity has the following commitments

	2024 Total £'000	2023 Total £'000
Revenue Charitable Projects	0	3
Capital Charitable Projects	0	0
NHS Charities Together Grant		
2021/22 Project Funding	51	324
Other	0	0
Total	51	327

In March 2023, EMAS (Trust) entered into a lease agreement for the lease of nine electric CFR vehicles, to be funded by the EMAS Charity's NHS CT Grant, awarded in 2021/22. The value of the lease included in the EMAS Charity Commitments is: 2024/25 (£51k).

17. Post Balance Sheet Events

There are no post Balance Sheet events relating to the financial year ended 31 March 2024.

18. Contingencies

	2024 Total £'000	2023 Total £'000
Contingent assets		
Legacy	0	0
NHS Charities Together Grant	0	102
Net value of contingent assets	0	102

19. Grants Payable

The Charitable Fund did not make any grant payments in 2023/24.

Accounts

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST

FUNDS HELD ON TRUST

DRAFT ANNUAL REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 MARCH 2023

Charity Registration Number: 1054148

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST

CHARITABLE FUND

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2023

Charity Commission Registered Number	1054148
Financial Year Commencing	1 April 2022
Financial Year Ending	31 March 2023

1. Compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

2. Governing Document

Trust deed dated 17 July 1996 amended by the supplemental deeds dated 30 March 2000 and 6 June 2007.

3. Objects of the Charity

For any charitable purpose or purposes relating to the National Health Service wholly or mainly for East Midlands Ambulance Service NHS Trust.

The Charitable Fund exists to support the work of the Trust for the benefit of residents in the East Midlands. Key uses of the funds include the provision of equipment for service developments and improving the work environment for staff.

4. Principal Charitable Fund Adviser to the Board

Under a scheme of delegated authority approved by the corporate trustee, Richard Henderson, Chief Executive, of East Midlands Ambulance Service NHS Trust had day to day responsibility for the management of the Charitable Fund.

The Director of Finance of the Trust acted as the principal officer overseeing the day to day financial management and accounting for the Charitable Funds. During the year this post was held by Mike Naylor, Director of Finance, as detailed in the Trustees section on page 3.

5. Principal Office

The principal office for the charity is:

Charitable Funds Administration
Finance Department
East Midlands Ambulance Service NHS Trust
Trust Headquarters
1 Horizon Place
Mellors Way
Nottingham Business Park
Nottingham
NG8 6PY

6. Professional Advisors

Bankers

Nat West Bank PLC
536 Valley Road
Nottingham
NG5 1JD

Solicitors

Browne Jacobson
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BJ

7. Trustees

The following individuals have acted as Trustees of the East Midlands Ambulance Service NHS Trust Charitable Fund during the year. Changes regarding the position of those individuals to the date of this report are also recorded.

Mr G Brown	
Mrs K Tomlinson	Commenced as Chairman August 2022
Mrs P Tagg	Ceased as Trustee and Chairman August 2022
Dr V Sharma	Ceased as Trustee September 2023
Prof. W Pope	
Mr R Henderson	
Mr M Naylor	
Mrs K Gulliver	
Ms N Bramhall	Ceased as Trustee November 2023
Mr B Holdaway	
Dr L Roberts	Ceased as Trustee January 2023
Mr W Legge	
Ms P Heer	
Mr J Worrall	Commenced as Trustee October 2022
Dr N Atkinson	Commenced as Trustee January 2023
Ms J Jones	Commenced as Trustee November 2022

All of the above Trustees are members of the Trust Board of East Midlands Ambulance Service NHS Trust.

During the year none of the Trustees or members of key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service NHS Trust Charitable Fund.

8. Structure, Governance and Management

The Charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds under the main charity.

Non-Executive Members of the Trust Board are appointed by the NHS Trust Development Authority and Executive members of the Board are subject to recruitment by the NHS Trust Board. On 1 April 2016 the NHS Trust Development Authority became part of NHS Improvement. Members of the Trust Board and the Charitable Funds Committee are not individual trustees under Charity law but act as agents on behalf of the Corporate Trustee.

The Charitable Funds Board of Trustees is chaired by the Chairman of the Trust with a membership of all EMAS Trust Board members. The Charitable Funds Board of Trustees is a Committee of the Trust Board responsible for monitoring and administering the East Midlands Ambulance Service Charitable Fund. (Charity 1054148). It ensures that the funds are applied in accordance with the object of the fund, agreed procedures, legislation and good practice guidance.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund including the active promotion of Charitable Funds.

The Charitable Funds Committee considers and approves requests for expenditure from Charitable Funds in accordance with the EMAS Scheme of Delegation ensuring that the request meets the criteria set by the Charitable Funds Board of Trustees.

The Committee consists of the following EMAS Officers:-

- Chairman of the Trust
- A Non Executive Director
- Director of Finance
- Assistant Director of Communications
- Trainee Financial Accountant

The Charitable Funds Committee has met on five occasions throughout the financial year and has discharged its responsibilities for scrutinising the risks and controls which affect all aspects of the charity's business.

Attendance at Charitable Funds Committee Meetings						
	05/04/2022	02/08/2022	06/12/2022	30/12/2022	07/03/2023	Total
Members						
Mike Naylor - Director of Finance	✓	✓		✓		3 of 5
Karen Tomlinson - Chairman	✓	✓	✓	✓	✓	5 of 5
Sara Reddish - Trainee Financial Accountant		✓	✓	✓	✓	4 of 5
Mel Wright - Assistant Director of Communications	✓	✓				2 of 5
Jeff Worrall - Non Executive Director			✓	✓	✓	3 of 5
In Attendance						
Nigel Gilbert			✓			1 of 5
Rebecca Long	✓	✓	✓	✓	✓	5 of 5
Michele Sharratt	✓					4 of 5
Harpreet Patel	✓					1 of 5
Michael Barnett-Connelly		✓				1 of 5

8. Structure, Governance and Management (continued)

Charitable Funds Board of Trustees

The Charitable Funds Board of Trustees met on the 10 January 2023.

9. Activities, Achievements and Performance of the Charity

a Actively promote Charitable Funds

The Charitable Funds leaflet has been circulated to various Organisations including Funeral Directors across the whole of the East Midlands. The leaflet is also available to the general public on the Trust's external website.

b Apply the funds within the Objects of the Charity and only for the agreed purpose.

Charitable Funds operates tight financial controls, using documented criteria for approving expenditure from Charitable Funds.

The Chairman and Director of Finance have been given delegated limits by the Charitable Funds Committee to authorise Charitable Funds expenditure, but will refer unusual expenditure requests to the Charitable Funds Committee for discussion. The Committee regularly refer to the expenditure criteria when discussing expenditure requests. The criteria used is reviewed by the Charitable Funds Committee annually.

c Preserve the assets of the Charity

By operating tight financial controls, the Charitable Funds Committee are reassured that funds are applied within the Objects of the Charity.

The Charitable Fund holds low risk, stable investments with CCLA Investment Management Ltd (Churches, Charities, Local Authorities) and reputable international banking institutions in order to protect its funds.

d Consider requests for expenditure from Charitable Funds and to ensure that any approvals comply with the objects and are within the terms of the donation.

Station funds have been utilised for specific expenditure where possible. If necessary, stations funds were supplemented by the General fund.

9. Activities, Achievements and Performance of the Charity (continued)

e Ensure that specific donations are utilised expediently.

Large value donations are reported to the Charitable Funds Committee meeting at the earliest opportunity. Discussions are held at the Committee meetings regarding the background and restrictions surrounding the use of the donation.

In the year ending 31 March 2023, total voluntary income (unrestricted donations) received by the Charitable Fund was £28k (2022 £44k). This consisted of 90 donations in the period (2022 - 160 donations).

The table below shows the largest unrestricted donations received during the period from individuals.

Donation £6,379.00

Donation £1,000.00

Donation £785.57

In the year ending 31 March 2023 four new legacies were received.

INCOME 2022/2023

	Amount £	Restricted Amount £	Unrestricted Amount £
Legacies			
Doreen Perry	5,000.00		5,000.00
John A. Hawkins (Margaret Hawkins)	1,000.00	1,000.00	
Brown Settlement - Browne Jacobson LLP	63,936.56	63,936.56	
Maurice Arthur Birt - Flint Bishop Ltd	15,638.48		15,638.48
Total Legacies	85,575.04	64,936.56	20,638.48

In the year ending 2021/22, an interim grant payment of £409,372.00 was received from NHS Charities Together. The remaining balance of the grant, £102,343.00, is expected to be received in 2023/24, following the submission of an interim report to NHS Charities Together on the utilisation and impact of the initial grant payment (see note 17). The grant relates to an application by the EMAS Charitable Fund, in partnership with EMICS (East Midlands Immediate Care Scheme). (see Trustees Annual Report note 13 regarding Covid 19)

f Ensure arrangements are in place for the appropriate investment of funds to maximise the value of the Charitable Funds.

At 31 March 2023 the total value of investments held with CCLA is £113k.

g Review with the East Midlands Ambulance Service NHS Trust Audit Committee, recommendations of internal and external audit in relation to Charitable Funds.

These Accounts and Annual Report have been subject to an Independent Review, the results of which can be found on pages 12 and 13.

h Adopt the Charitable Funds Annual Report and Accounts

During 2022/23, the Charitable Funds Committee reviewed the 2021/22 Charitable Funds Annual Report and Accounts before submission to the Board of Trustees considering them to be accurate.

9. Activities, Achievements and Performance of the Charity (continued)

i Keep the Trust Board fully informed on the activity and performance of the charity

The Board of Trustees are kept fully informed as the minutes of the Charitable Funds Committee meetings and record of business are presented at the earliest opportunity.

j To identify and consider the risks faced by the Charity and to ensure management of those risks

The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks.

The major risk faced by the East Midlands Ambulance Service NHS Trust Charitable Fund is the possible loss from a fall in the value of the investments held. The failure of the Charity Official Investment Fund (COIF) investment has been assessed as low risk.

10. Financial Review

The financial position for 2022/23 showed an overall decrease in funds held of £212k. Analysis of the fund movements are as follows:

	Movement	2023	2022
	£'000	£'000	£'000
Unrestricted	(74)	279	353
Restricted	(138)	382	520
	<u>212</u>	<u>661</u>	<u>873</u>

The Charity holds Investments of £113k which are easily convertible to cash.

The East Midlands Ambulance Service Charitable Fund owes £115k to East Midlands Ambulance Service NHS Trust for the ordering and payment for goods and services on its behalf.

11. Policies

Reserves:

At the year ending 31 March 2023 the East Midlands Ambulance Service NHS Trust Charitable Fund held uncommitted reserves of £661k (2022 - £873k).

Reserves are defined as that part of a charity's income funds that are freely available. This definition of reserves therefore excludes endowment or restricted funds and any other part of funds not readily available for spending. These are specifically income funds which could only be realised by disposing of fixed assets held for charity use and programme related investments.

It is not the policy of the East Midlands Ambulance Service NHS Trust Charitable Funds to hold reserves; however expenditure is dependant on receiving applications from members of staff for the appropriate use of the funds. All staff are made aware of the funds held and are encouraged to make appropriate applications.

The East Midlands Ambulance Service NHS Trust Charitable Fund will aim to utilise all funds for the purpose for which they were donated in a timely manner.

Investment Selection

The East Midlands Ambulance Service NHS Trust Charitable Fund currently invests surplus funds with the Charity Official Investment Fund (COIF) and a commercial bank. This policy has been complied with throughout the year.

Public Benefit Statement

The East Midlands Ambulance Service NHS Trust Charitable Fund is a Public Benefit Entity and has complied with the public benefit requirements of the Charities Acts.

Fixed Asset Capitalisation Policy

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets have been donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

12. Plans for Future Period

Organisational Support with the Covid Recovery

To support with the ongoing COVID 19 recovery, the EMAS Charity were awarded a grant from NHS Charities Together (NHS CT). The total value of the grant was £511,715, with an initial payment of £409,372 being received in December 2021, with the remaining £102,343 to be released following an interim progress report to NHS Charities Together in November 2023.

The grant is to be utilised to fund four community response projects, one of which is in partnership with East Midlands Immediate Care Scheme (EMICS). As per the terms and conditions of the grant award, there will be no changes to the utilisation of the grant without prior approval from the Grant Manager at NHS CT.

- 1) Set up of eight new Community First Responder (CFR) schemes in Nottinghamshire, Derbyshire, Northamptonshire, and Leicestershire.
- 2) Expansion of the existing Community First Responder fleet and introduction of 9 new responder cars. (Previously 14 vehicles, project amendment agreed with NHS CT Grant Manager)
- 3) Provision of 90 community public access defibrillators (CPADs) in targeted locations, identified by the EMAS CFR team.
- 4) Equipping a Volunteer Doctor Critical Care car to provide an enhanced critical care response to patients in the East Midlands. This project is being fully managed by EMICS. The grant amount allocated for this project is £44,176.

The above projects will provide additional support to the operational staff at EMAS by expanding on the existing CFR volunteer schemes and providing additional resources to more rural locations, or those with a higher level of demand for services.

The four projects all commenced during 2023. Due to longer lead times for the electric vehicles and defibrillators, two of the projects are currently behind the proposed timeframe for implementation and project extensions have been agreed with the Grant Manager at NHS CT.

The cost of the vehicles when ordered was significantly higher than the estimated cost on the original grant application. This project has been amended and nine electric vehicles were received in March 2023. Additional costs to get the vehicles operational, such as livery, insurance and vehicle trackers have been funded using the NHS CT grant.

The interim progress report will summarise progress to date and expenditure incurred for all four projects. The report will also provide details of the number of staff or patients directly benefiting from the projects and any challenges encountered during implementation.

Operational management of the projects will remain with the EMAS Community First Responder team and an EMICS representative. The Charity Assistant will provide additional support with the administration and reporting requirements of the grant. The EMAS Finance department will support with any finance and procurement queries. The Charitable Funds Committee will be provided with regular progress updates and informed of any significant issues that may arise.

12. Plans for Future Periods

Charity Expansion and Communications Strategy

One of the aims of the Charitable Funds Committee from 2021/22 was to raise the profile of the EMAS Charity, both internally amongst employees and externally with patients and other potential donors. The Assistant Director of Communications prepared a two-year Charitable Funds Communications plan to outline how this could be achieved.

Year one would focus on raising the profile of the Charity with employees and managers to increase awareness of the availability of charitable funds across the organisation. Year two would focus on developing opportunities for external fundraising and promoting the EMAS Charity and its achievements to the public and potential donors, to increase the Charity's annual income from donations or event sponsorship.

Due to limited staff resources within the EMAS Communications team and conflicting work priorities, the Charity's Communications strategy is currently behind schedule. National issues within the NHS such as the ongoing strikes by medical staff and the national pay award have reduced the opportunities to promote the Charity as planned, as other communication updates have taken priority.

There have been several publications in E-News and on social media regarding the projects that are being funded by the NHS Charities Together grant and other success stories where staff have utilised charitable funds for training or other projects. The EMAS website has also been updated with details of the EMAS Charity, including contact details and ways to donate. Leaflets are also available and can be distributed to patients and their families who wish to donate.

A revised Communications plan is due to be submitted by the Assistant Director of Communications for review by the Charitable Funds Committee. The Communications team will continue to work with the Charity Assistant and Finance department to deliver the updated communications strategy for the EMAS Charity.

13. Covid 19

During the financial year ended 31st March 2022, the Charitable Fund has received £409,372 from NHS Charities Together in the form of grants. This is to support with the ongoing Covid 19 crisis and recovery and is a restricted fund. The grant will be used as per the application to NHS Charities Together to fund four separate projects. Any changes in the intended use of the grant must be authorised by the NHS Charities Together Grant Manager.

The four projects commenced in 2022/23. The balance of the grant, £102,343 is expected to be received from NHS Charities Together in November 2023, following the submission of an interim progress report. The report will summarise the progress, activities and expenditure of each individual project.

There are four projects detailed in the grant application, these being:

1. Purchase of 48 First Responder kit bags, to be distributed amongst 8 new Community First Responder teams.
2. Provision of 9 additional Community First Responder vehicles. (Amended from 14 vehicles, as agreed with NHS Charities Together)
3. Purchase of 90 defibrillators to be located in priority community locations.
4. Provision of a Volunteer Doctor Critical Care Car - in collaboration with East Midlands Immediate Care Scheme (EMICS).

14. A Big Thank You

On behalf of the staff and patients who have benefited from purchases made due to donations and legacies, the Corporate Trustee would like to thank all patients, relatives and staff who have made charitable donations.

Declaration

I declare, in my capacity of East Midlands Ambulance Service NHS Trust Charitable Fund trustee, that: the trustees have approved the report above; and have authorised me to sign on their behalf.



Mike Naylor

Director of Finance - East Midlands Ambulance Service NHS Trust

Date: 10 January 2024

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity (Registration 1054148)

I report on the financial statements of East Midlands Ambulance Service NHS Trust Charity (the Charity) for the year ended 31 March 2023, which are set out on pages 15 to 16

Respective responsibilities of trustees and examiners

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

Having satisfied myself that the Charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

This report has been prepared for and only for the trustees as a body in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of the Charities Act 2011 (Regulation 31 of The Charities (Accounts and Reports) Regulations 2008) and for no other purpose. I do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of independent examiners' 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that, in any material respect:

- the accounts were not kept in accordance with section 130 of the Charities Act 2011; and

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity

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

We have no concerns and have come across no 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.



Signature:..... Date: ...21 December 2023

Glynis Onley ACMA, CPFA
For and on behalf of 360 Assurance
Stapleford Care Centre
Church Street
Stapleford
Nottingham
NG9 8DB

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under charity law, the trustees are responsible for preparing the Trustees' 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.

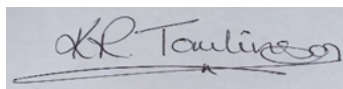
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 trustees are 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 trustees 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. 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 trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed..



Chairman of East Midlands Ambulance Service NHS Trust

Date. 10 January 2024

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Financial Activities for the year ending 31 March 2023

	Note	2023 Unrestricted Funds £'000	2023 Restricted Funds £'000	2023 Total Funds £'000	2022 Unrestricted Funds £'000	2022 Restricted Funds £'000	2022 Total Funds £'000
Income and Endowments from:							
Donations	3	28	0	28	43	2	45
Legacies	3	20	65	85	3	0	3
NHS Charities Grants	3	0	0	0	0	409	409
Total Donations and Legacies		<u>48</u>	<u>65</u>	<u>113</u>	<u>46</u>	<u>411</u>	<u>457</u>
Investment Income	11	4	2	6	3	0	3
Total Income and Endowments		<u>52</u>	<u>67</u>	<u>119</u>	<u>49</u>	<u>411</u>	<u>460</u>
Expenditure on Charitable activities:							
Patient Education and Welfare	4	(55)	(185)	(240)	(1)	0	(1)
Staff Education and Welfare	4	<u>(68)</u>	<u>(19)</u>	<u>(87)</u>	<u>(86)</u>	<u>(19)</u>	<u>(105)</u>
Total Expenditure on Charitable activities		<u>(123)</u>	<u>(204)</u>	<u>(327)</u>	<u>(87)</u>	<u>(19)</u>	<u>(106)</u>
Net gains and (losses) on Investment Assets	14	(3)	(1)	(4)	7	2	9
Net Income / (Expenditure)		<u>(74)</u>	<u>(138)</u>	<u>(212)</u>	<u>(31)</u>	<u>394</u>	<u>363</u>
Gross transfers between funds	6	0	0	0	0	0	0
Net movement in funds		<u>(74)</u>	<u>(138)</u>	<u>(212)</u>	<u>(31)</u>	<u>394</u>	<u>363</u>
Reconciliation of Funds							
Total funds brought forward 1 April		353	520	873	384	126	510
Total funds carried forward 31 March		<u>279</u>	<u>382</u>	<u>661</u>	<u>353</u>	<u>520</u>	<u>873</u>

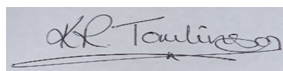
East Midlands Ambulance Service NHS Trust Charitable Fund

Balance Sheet Statement for the year ending 31 March 2023

	Note	2023 Unrestricted Funds £'000	2023 Restricted Funds £'000	2023 Total Funds £'000	2022 Unrestricted Funds £'000	2022 Restricted Funds £'000	2022 Total Funds £'000
Fixed Assets:							
Vehicles	9	0	0	0	0	0	0
Current Assets:							
Investments	10	113	0	113	117	0	117
Debtors	12	0	0	0	0	0	0
Cash at bank and in hand	12	254	431	685	338	537	875
Total Current Assets		367	431	798	455	537	992
Liabilities:							
Creditors falling due within one year	13	88	49	137	102	17	119
Net Current assets		279	382	661	353	520	873
Total assets less current liabilities		279	382	661	353	520	873
Net assets		279	382	661	353	520	873
The funds of the charity:	14						
Restricted income funds		0	382	382	0	520	520
Unrestricted income funds:		279	0	279	353	0	353
Total charity funds		279	382	661	353	520	873

The notes at pages **18 to 24** form part of these accounts

Signed:



Name:

KAREN TOMLINSON, Chairman of East Midlands Ambulance Service NHS Trust

Date:

10 January 2024

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Cash Flows for the Year ended 31 March 2023

	Note	2022/23 £'000	2021/22 £'000
Cash Flows from Operating Activities			
Net income / expenditure as per the Statement of Financial Activities		(212)	363
Losses / (Gains) on investments	10	4	(9)
Dividends / interest on investments	11	(6)	(3)
Decrease / (Increase) in Trade and Other Receivables	12	0	0
Increase / (Decrease) in Trade and Other Payables	13	18	(39)
Expenditure recognised in respect of capital donations		0	0
Net Cash provided by (used in) Operating Activities		(196)	312
Cash Flows from Investing Activities			
Dividends / interest on investments	11	6	3
Purchase of Vehicles	9	0	0
Proceeds from Disposal of Investment Assets	10	0	0
Net Cash provided by (used in) Investing Activities		6	3
Net Cash provided by (used in) Financing Activities		0	0
Changes in Cash and Cash equivalents in reporting period		(190)	315
Cash and Cash Equivalents at Beginning of the Period		875	560
Cash and Cash Equivalents at year end	12	685	875

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial 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 Standard 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) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Where the restriction requires the gift to be invested to produce income but the trustees have the power to spend the capital, it is classed as an expendable endowment.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non-binding wishes or where the trustees, at their discretion, have created a fund for a specific purpose.

The major funds held in each of these categories are disclosed in note 14.

(c) 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.

(d) Incoming resources from legacies

Under FRS102, Legacy income is recognised when three criteria are met:

- Entitlement is established, receipt of the income is probable, and it can be reliably measured.
- Entitlement is established when we receive notification of an interest in an estate.
- Income receipt is probable when the statement of the state's assets and liabilities is received.
- Measurement criteria is considered met once the final estate accounts are received.

Only when these criteria have been met is income from legacies recognised in the financial statements.

(e) Resources expended

Expenditure is recognised on an accruals basis. Grant commitments are recognised when a constructive obligation arises that result in payment being unavoidable.

Grants are only made to related or third-party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when approval has been given by the Trustee. The NHS Trust has full knowledge of the plans of the Trustee, therefore a grant approval is taken to constitute a firm intention of payment which has been communicated to the NHS Trust, and so a liability is recognised.

Contractual arrangements are recognised as goods or services supplied.

(f) Tangible fixed assets Capitalisation

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets were donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

(g) Going Concern

The financial statements have been prepared on a going concern basis, which assumes that the Charity will continue in operational existence for the foreseeable future.

(h) Irrecoverable VAT

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

(i) Allocation of overhead and support costs

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

(j) Costs of generating funds

The costs of generating funds are the costs associated with generating income for the funds held on trust.

(k) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity.

(l) Governance costs

Governance costs are classified as a support cost and have therefore been apportioned between fundraising activities and charitable activities.

(m) Current asset investments

Investments are stated at 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.

The Common Investment Fund Units (COIF) are included in the balance sheet at the closing dealing price at 31 March 2023.

(n) 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 market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year-end and opening market value (or purchase date if later).

(o) Change in the basis of accounting

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

(p) Prior year adjustments

There are no prior year adjustments.

(q) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

2. Related party transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service Charitable Trust.

At 31 March 2023 the Charitable Trust owes East Midlands Ambulance Service NHS Trust £115k (2022 the Charitable Trust owed East Midlands Ambulance Service NHS Trust £102k).

The Trustees are also members of the Trust Board.

Neither the Corporate Trustee nor any member of the NHS Trust Board has received honoraria, emoluments or expenses in the year from the Charitable Trust and the Trustee has not purchased trustee indemnity insurance.

3. Analysis of voluntary income

	Unrestricted	Restricted	2023	Unrestricted	Restricted	2022
	Funds	Funds	Total	Funds	Funds	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Donations from individuals	19	0	19	43	0	43
NHS Charities Grants	0	0	0	0	409	409
Corporate donations	9	0	9	0	2	2
Corporate donations earmarked for research	0	0	0	0	0	0
Legacies	20	65	85	3	0	3
Total	48	65	113	46	411	457

4. Analysis of charitable expenditure on charitable activities

	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	2023	2023	2023	2023	2023	2022	2022	2022
Patient Education & Welfare	240	239	0	1	1	0	0	1
Staff Education & Welfare	87	86	0	1	105	104	0	1
Total	327	325	0	2	106	104	0	2

5. Analysis of support costs

	2023	2023 Patient Education & Welfare	2023 Staff Education & Welfare	2022	2022 Patient Education & Welfare	2022 Staff Education & Welfare
	Total £'000	£'000	£'000	Total £'000	£'000	£'000
Governance						
-Establishment costs-production of accounts	2	1	1	2	1	1
-Independent Examination Fee	2	1	1	2	1	1
Administration Support	2	1	1	3	1	2
Total	6	3	3	7	3	4

In the year to 31 March 2023, East Midlands Ambulance Service NHS Trust was recharged £4k for the administration time of Finance staff in preparation of the accounts and support to the charity (2022 - £5k). The Finance administration support costs are included in 'activities undertaken directly' in note 4 above.

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

6. Transfers between funds

In 2022/23 there have been no transfers between Restricted & Unrestricted Funds (See Note 14 on page 24).

7. Analysis of staff costs

	2023 Total £'000	2022 Total £'000
Salaries and wages	8	3
Social security costs	0	0
Other pension costs	0	0
Total	8	3

The average number of full-time equivalent employees during the year were 0.4 (2022 0.2) with all employee time involved in providing support services to charitable activities. Due to an increase in donations and the receipt of grant funding from NHS Charities Together, the Charity Assistant increased their working hours to support the additional administrative duties of managing the Charity's day to day activities.

No employees had emoluments in excess of £60,000 (2022 0).

8. Independent Examiners Fee

In the financial year to 31 March 2023 an independent examination of the Charity's Annual Report and Accounts was carried out at a cost of 2k (2022 £2k).

9. Tangible Fixed Assets

Movement in tangible fixed assets	2023 Total £'000	2022 Total £'000
Cost at start of year	0	0
Additions of Assets Under Construction: Vehicles	0	0
Additions Purchased	0	0
Reclassifications	0	0
Reclassifications as Held For Sale	0	0
Disposals other than For Sale	0	0
Cost at end of year	0	0

10. Current assets

Current asset investments

Movement in current asset investments	2023 Total £'000	2022 Total £'000
Market value at start of year	117	108
Add: additions to investments at cost	0	0
Less disposals at carrying value	0	0
Add net gain / (losses) on revaluation	(4)	9
Market value at end of year	113	117

Current asset investments:	Units held as at 31 March 2023	2023 Total (held in the UK)	2022 Total (held in the UK)
COIF Investment Income Units	6,032.41	6,032.41	6,032.41
Total	6,032.41	6,032.41	6,032.41

Current asset investments	2023 Total £'000	2022 Total £'000
Investments held primarily to provide an investment return for the charity	113	117
Programme related investments	0	0
Market value as at 31 st March	113	117

11. Total Gross income from investments and cash on deposit

	2023 Total	2023	2023	2022 Total	2022	2022
	Held in UK	Unrestricted	Restricted	Held in UK	Unrestricted	Restricted
	£'000	£'000	£'000	£'000	£'000	£'000
Quoted investments (current asset investments)	3	2	1	3	3	0
Interest on cash held on deposit (current assets)	3	2	1	0	0	0
Total	6	4	2	3	3	0

12. Analysis of Debtors

Debtors under 1 year	2023 Total	2022 Total
	£'000	£'000
Other Debtors	0	0
Prepayments	0	0
Total	0	0

Analysis of cash and deposits	2023 Total	2022 Total
	£'000	£'000
National Westminster Bank PLC	685	875
COIF Charities Deposit Fund	0	0
Total	685	875

13. Analysis of current liabilities and long-term creditors

Creditors under 1 year	2023 Total	2022 Total
	£'000	£'000
Other creditors	137	119
Accruals	0	0
Total	137	119

Other creditors represent sums owed at the year-end by the charity to a related party, East Midlands Ambulance Service NHS Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objectives.

14. Analysis of charitable funds

	Brought forward Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	Carried forward Balance at 31 March 2023
Unrestricted funds	£'000	£'000	£'000	£'000	£'000	£'000
East Midlands Ambulance Service	353	52	(123)	0	(3)	279
Restricted funds						
East Midlands Ambulance Service	520	67	(204)	0	(1)	382
Grand Total	873	119	(327)	0	(4)	661

EMAS restricted funds:-

In 2022/23 there have been no transfers between Restricted & Unrestricted Funds (See Note 6 on page 21).

In 2021/22 £409k was received from NHS Charities Together. This is a restricted fund and will be utilised in accordance with the grant offer between the EMAS Charity and NHS Charities Together. There are no permitted changes to the use of this grant without prior approval from NHS Charities Together. The remaining £102k balance of the grant is expected in 2023/24, following an interim report being submitted to NHS Charities Together.

There were several funds all restricted to Purchase of Equipment in 2022/23.

Analysis of unrestricted funds

	Brought forward Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	Carried forward Balance at 31 March 2023
Unrestricted Funds	£'000	£'000	£'000	£'000	£'000	£'000
Designated Funds						
Medical Equipment	1	0	0	0	0	1
Station Funds	86	5	(7)	0	(1)	83
General Funds	266	48	(116)	0	(2)	196
	353	53	(123)	0	(3)	280

15. Commitments

The Charity has the following commitments

	2023 Total £'000	2022 Total £'000
Revenue Charitable Projects	3	32
Capital Charitable Projects	0	0
NHS Charities Together Grant 2021/22 Project Funding	324	509
Other	0	0
Total	327	541

In March 2023, EMAS (Trust) entered into a lease agreement for the lease of nine electric CFR vehicles, to be funded by the EMAS Charity's NHS CT Grant, awarded in 2021/22. The value of the lease included in the EMAS Charity Commitments is: 2023/24 (£51k), 2024/25 (£51k) and 2025/26 (£49k).

16. Post Balance Sheet Events

There are no post Balance Sheet events relating to the financial year ended 31 March 2023.

17. Contingencies

	2023 Total £'000	2022 Total £'000
Contingent assets		
Legacy	0	74
NHS Charities Together Grant	102	102
Net value of contingent assets	102	176

The legacy payment identified as at 31 March 2022 totalling £74k was received in 2022/23. The Charitable Fund received a net amount of £64k following the deduction of legal costs of £15k.

18. Grants Payable

On 30 July 2022, the EMAS Charity transferred £44,176 to the East Midlands Immediate Care Scheme (EMICS). This was in relation to project 4 of the 'Organisational Support with COVID Recovery', for which the EMAS Charity received grant funding from NHS Charities Together. The EMAS Charity Assistant provides EMICS with some admin support to EMICS to ensure the required annual reports are submitted to NHS CT, as required by the grant agreement between the EMAS Charity and NHS CT. The support costs are solely met by the EMAS Charity.

Accounts

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST

FUNDS HELD ON TRUST

ANNUAL REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 MARCH 2022

Charity Registration Number: 1054148

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST
CHARITABLE FUND

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

Charity Commission Registered Number	1054148
Financial Year Commencing	1 April 2021
Financial Year Ending	31 March 2022

1. Compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

2. Governing Document

Trust deed dated 17 July 1996 amended by the supplemental deeds dated 30 March 2000 and 6 June 2007.

3. Objects of the Charity

For any charitable purpose or purposes relating to the National Health Service wholly or mainly for East Midlands Ambulance Service NHS Trust.

The Charitable Fund exists to support the work of the Trust for the benefit of residents in the East Midlands. Key uses of the funds include the provision of equipment for service developments and improving the work environment for staff.

4. Principal Charitable Fund Adviser to the Board

Under a scheme of delegated authority approved by the corporate trustee, Richard Henderson, Chief Executive, of East Midlands Ambulance Service NHS Trust had day to day responsibility for the management of the Charitable Fund.

The Director of Finance of the Trust acted as the principal officer overseeing the day to day financial management and accounting for the Charitable Funds. During the year this post was held by Mike Naylor, Director of Finance, as detailed in the Trustees section on page 3.

5. Principal Office

The principal office for the charity is:

Charitable Funds Administration
Finance Department
East Midlands Ambulance Service NHS Trust
Trust Headquarters
1 Horizon Place
Mellors Way
Nottingham Business Park
Nottingham
NG8 6PY

6. Professional Advisors

Bankers

Nat West Bank PLC
536 Valley Road
Nottingham
NG5 1JD

Solicitors

Browne Jacobson
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BJ

7. Trustees

The following individuals have acted as Trustees of the East Midlands Ambulance Service NHS Trust Charitable Fund during the year. Changes regarding the position of those individuals to the date of this report are also recorded.

Mrs P Tagg	Ceased as Chairman and Trustee 31 July 2022
Mr S Dawkins	Ceased 9 October 2021
Mr G Brown	
Mrs K Tomlinson	Commenced as Chairman 01 August 2022
Dr V Sharma	
Prof. W Pope	
Mr R Henderson	
Mr M Naylor	
Mrs K Gulliver	
Ms N Bramhall	
Mr B Holdaway	
Dr L Roberts	
Mr W Legge	
Ms P Heer	Commenced 10 October 2021
Mr J Worrall	Commenced 01 October 2022

All of the above Trustees are members of the Trust Board of East Midlands Ambulance Service NHS Trust.

During the year none of the Trustees or members of key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service NHS Trust Charitable Fund.

8. Structure, Governance and Management

The Charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds under the main charity.

Non-Executive Members of the Trust Board are appointed by the NHS Trust Development Authority and Executive members of the Board are subject to recruitment by the NHS Trust Board. On 1 April 2016 the NHS Trust Development Authority became part of NHS Improvement. Members of the Trust Board and the Charitable Funds Committee are not individual trustees under Charity law but act as agents on behalf of the Corporate Trustee.

The Charitable Funds Board of Trustees is chaired by the Chairman of the Trust with a membership of all EMAS Trust Board members. The Charitable Funds Board of Trustees is a Committee of the Trust Board responsible for monitoring and administering the East Midlands Ambulance Service Charitable Fund. (Charity 1054148). It ensures that the funds are applied in accordance with the object of the fund, agreed procedures, legislation and good practice guidance.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund including the active promotion of Charitable Funds.

The Charitable Funds Committee considers and approves requests for expenditure from Charitable Funds in accordance with the EMAS Scheme of Delegation ensuring that the request meets the criteria set by the Charitable Funds Board of Trustees.

The Committee consists of the following EMAS Officers:-

Chairman of the Trust

A Non Executive Director

Director of Finance

Assistant Director of Communications (Member from January 2022)

Trainee Financial Accountant

The Charitable Funds Committee has met on three occasions throughout the financial year and has discharged its responsibilities for scrutinising the risks and controls which affect all aspects of the charity's business.

Attendance at Charitable Funds Committee Meetings

	06 July 2021	28 September 2021	30 November 2021	Total
Members				
Pauline Tagg (Chair) - Chairman of the Trust to 31 July 2022	✓	✓	✓	3 of 3
Mike Naylor - Director of Finance	✓	✓	✓	3 of 3
Karen Tomlinson - Non Executive Director	✓	✓	✓	3 of 3
Sara Reddish - Trainee Financial Accountant	✓	✓	✓	3 of 3
In Attendance				
Nigel Gilbert	✓	✓	✓	3 of 3
Rebecca Long	✓	✓	✓	3 of 3
Michele Sharratt	✓	✓	✓	3 of 3
Harpreet Patel	✓	✓		2 of 3
Zoe Didcock	✓			1 of 3
Melanie Wright (Assistant Director of Communications)	✓	✓	✓	3 of 3

8. Structure, Governance and Management (continued)

Charitable Funds Board of Trustees

The Charitable Funds Board of Trustees met on the 11 January 2022.

9. Activities, Achievements and Performance of the Charity

a Actively promote Charitable Funds

The Charitable Funds leaflet has been circulated to various Organisations including Funeral Directors across the whole of the East Midlands. The leaflet is also available to the general public on the Trust's external website.

b Apply the funds within the Objects of the Charity and only for the agreed purpose.

Charitable Funds operates tight financial controls, using documented criteria for approving expenditure from Charitable Funds.

The Chairman and Director of Finance have been given delegated limits by the Charitable Funds Committee to authorise Charitable Funds expenditure, but will refer unusual expenditure requests to the Charitable Funds Committee for discussion. The Committee regularly refer to the expenditure criteria when discussing expenditure requests. The criteria used is reviewed by the Charitable Funds Committee annually.

c Preserve the assets of the Charity

By operating tight financial controls, the Charitable Funds Committee are reassured that funds are applied within the Objects of the Charity.

The Charitable Fund holds low risk, stable investments with CCLA Investment Management Ltd (Churches, Charities, Local Authorities) and reputable international banking institutions in order to protect its funds.

d Consider requests for expenditure from Charitable Funds and to ensure that any approvals comply with the objects and are within the terms of the donation.

Station funds have been utilised for specific expenditure where possible. If necessary, stations funds were supplemented by the General fund.

9. Activities, Achievements and Performance of the Charity (continued)

e Ensure that specific donations are utilised expediently.

Large value donations are reported to the Charitable Funds Committee meeting at the earliest opportunity. Discussions are held at the Committee meetings regarding the background and restrictions surrounding the use of the donation.

In the year ending 31 March 2022, total voluntary income (unrestricted donations) received by the Charitable Fund was £44k (2021 £126k). This consisted of 160 donations in the period (2021 - 239 donations).

The table below shows the largest unrestricted donations received during the period from individuals.

Donation £20,000.00

Donation £2,000.00

Donation £1,157.26

In the year ending 31 March 2022 two new legacies were received.

	Amount £	Restricted Amount £	Unrestricted Amount £
Legacies			
Mrs Judith Bennett (Shepherd & Wedderburn LLP)	1,000.00		1,000.00
Mr Phillip Clive Marlow (Anderson Partnership)	2,000.00		2,000.00
Total Legacies	3,000.00	0.00	3,000.00

In the year ending 2021/22, an interim grant payment of £409,732.00 was received from NHS Charities Together. The remaining balance of the grant, £101,983, is expected to be received in 2022/23, following the submission of an interim report to NHS Charities Together on the utilisation and impact of the initial grant payment (see note 17). The grant relates to an application by the EMAS Charitable Fund, in partnership with EMICS (East Midlands Immediate Care Scheme). (see Trustees Annual Report note 13 regarding Covid 19)

It is probable that in the future East Midlands Ambulance Service NHS Trust Charitable Fund will receive a legacy of £74k from the Mansfield area for the benefit of paramedics (see note 17).

f Ensure arrangements are in place for the appropriate investment of funds to maximise the value of the Charitable Funds.

At 31 March 2022 the total value of investments held with CCLA is £117k.

g Review with the East Midlands Ambulance Service NHS Trust Audit Committee, recommendations of internal and external audit in relation to Charitable Funds.

These Accounts and Annual Report have been subject to an Independent Review, the results of which can be found on pages 12 and 13.

h Adopt the Charitable Funds Annual Report and Accounts

During 2021/22, the Charitable Funds Committee reviewed the 2020/21 Charitable Funds Annual Report and Accounts before submission to the Trust Board considering them to be accurate.

9. Activities, Achievements and Performance of the Charity (continued)

i Keep the Trust Board fully informed on the activity and performance of the charity

The Board of Trustees are kept fully informed as the minutes of the Charitable Funds Committee meetings and record of business are presented at the earliest opportunity.

j To identify and consider the risks faced by the Charity and to ensure management of those risks

The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks.

The major risk faced by the East Midlands Ambulance Service NHS Trust Charitable Fund is the possible loss from a fall in the value of the investments held. The failure of the Charity Official Investment Fund (COIF) investment has been assessed as low risk.

10. Financial Review

The financial position for 2021/22 showed an overall increase in funds held of £363k. Analysis of the fund movements are as follows:

	Movement		2022	2021
	£'000	£'000	£'000	
Unrestricted	(31)		353	384
Restricted	394		520	126
	<u>363</u>		<u>873</u>	<u>510</u>

The Charity holds Investments of £117k which are easily convertible to cash.

The East Midlands Ambulance Service Charitable Fund owes £102k to East Midlands Ambulance Service NHS Trust for the ordering and payment for goods and services on its behalf.

11. Policies

Reserves:

At the year ending 31 March 2022 the East Midlands Ambulance Service NHS Trust Charitable Fund held uncommitted reserves of £873k (2021 - £510k).

Reserves are defined as that part of a charity's income funds that are freely available. This definition of reserves therefore excludes endowment or restricted funds and any other part of funds not readily available for spending. These are specifically income funds which could only be realised by disposing of fixed assets held for charity use and programme related investments.

It is not the policy of the East Midlands Ambulance Service NHS Trust Charitable Funds to hold reserves; however expenditure is dependant on receiving applications from members of staff for the appropriate use of the funds. All staff are made aware of the funds held and are encouraged to make appropriate applications.

The East Midlands Ambulance Service NHS Trust Charitable Fund will aim to utilise all funds for the purpose for which they were donated in a timely manner.

Investment Selection

The East Midlands Ambulance Service NHS Trust Charitable Fund currently invests surplus funds with the Charity Official Investment Fund (COIF) and a commercial bank. This policy has been complied with throughout the year.

Public Benefit Statement

The East Midlands Ambulance Service NHS Trust Charitable Fund is a Public Benefit Entity and has complied with the public benefit requirements of the Charities Acts.

Fixed Asset Capitalisation Policy

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets have been donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

12. Plans for Future Period

Organisational Support with the Covid Recovery

To support with the ongoing COVID 19 recovery, the EMAS Charity were awarded a grant from NHS Charities Together (NHS CT). The total value of the grant was £511,715, with an initial payment of £409,372 being received in December 2021, with the remaining £102,343 to be released following an interim progress report to NHS Charities Together.

The grant is to be utilised to fund four community response projects, one of which is in partnership with East Midlands Immediate Care Scheme (EMICS). As per the terms and conditions of the grant award, there will be no changes to the utilisation of the grant without prior approval from the Grant Manager at NHS CT.

- 1) Set up of eight new Community First Responder (CFR) schemes in Nottinghamshire, Derbyshire, Northamptonshire, and Leicestershire.
- 2) Expansion of the existing Community First Responder fleet and introduction of 14 new responder cars.
- 3) Provision of 90 community public access defibrillators (CPADs) in targeted locations, identified by the EMAS CFR team.
- 4) Equipping a Volunteer Doctor Critical Care car to provide an enhanced critical care response to patients in the East Midlands. This project is being fully managed by EMICS.

The above projects will provide additional support to the operational staff at EMAS by expanding on the existing CFR volunteer schemes and providing additional resources to more rural locations, or those with a higher level of demand for services.

To manage the above projects, the Charity Assistant will liaise monthly with the EMAS Head of Community Response and EMICS representatives to ensure that reporting deadlines are met and that expenditure on the projects is expedited wherever possible. EMAS Finance representatives will provide additional support with financial and procurement queries. The Charitable Funds Committee will be provided with interim updates on progress and any significant issues that may arise.

12. Plans for Future Periods

Charity Expansion and Communications Strategy

The Charitable Funds Committee will aim to raise the profile of the EMAS Charity both internally amongst employees and managers and externally with patients and other potential donors and stakeholders. To further increase awareness of the EMAS Charity amongst staff and patients, the Assistant Director of Communications has prepared a two-year Charitable Funds Communications plan, which has been presented to the Charitable Funds Committee. Progress will be monitored via paper or verbal updates at the scheduled Committee meetings.

The first year will focus primarily on increasing awareness amongst EMAS employees and managers of the availability of charitable funds and the opportunity to fund projects, training, and equipment not currently available through the Trust. This will be done via social media platforms, staff newsletters and online articles detailing the projects that have previously been funded through Charitable Funds, and the impact they have had on staff and patients. The aim would be to increase the number of applications to Charitable Funds, from a wider range of Trust locations and to increase the number of applications for patient centred projects. During 2021/22, most applications received related to staff welfare because of the restriction on activities during the Covid pandemic.

The second year will look to develop external fundraising opportunities to ensure there are sufficient reserves to continue funding new projects. This will be achieved by raising awareness amongst the public of the EMAS Charity and how donated funds have been utilised to support both staff and patients.

Continuing to build strong relationships with external stakeholders will be important to the Charity as it looks to maximise the potential for sponsorship income for future EMAS events and to make the public aware of the Charity's work when they considering a recipient for their fundraising activities. Currently the Charity does not actively engage in external fundraising campaigns. Leaflets containing the Charity's details and donation methods will be made available to staff for distribution to the public. Engaging with external stakeholders such as suppliers, EMAS Event customers and the media to promote the Charity's profile and raise awareness of its activities and successful case stories will help to generate future income to support the Charity's ongoing objectives.

The Communications team will lead on all media campaigns and internal and external promotion of the EMAS Charity. The Finance team and Charity Assistant will provide supporting data to measure the impact of the new communications strategy. This will include details of the number of applications received, the value of funds available to applicants and the types of applications that are received, including if they are for staff or patient welfare.

It is anticipated that the implementation of the communications strategy will lead to an increase in both applications and donations received by the EMAS Charity. The Charity Assistant has increased their working hours from 7.5 per week to 15 per hours per week from October 2022 onwards, to continue to meet the needs of the Charity. This will also allow them to support the CFR team with the additional grant reporting requirements to NHS CT and explore other grant opportunities that could be utilised by the Charity as it continues to expand.

13. Covid 19

The trustee considers that there are no material uncertainties about the Charities' ability to continue as a going concern. The Covid-19 pandemic has had no significant impact on the charity's fundraising income as EMAS does not actively fundraise. It is recognised that there was an increase in general donations due to the pandemic during 2020/21, general donations during 2021/22 returned to pre-pandemic levels.

During the financial year ended 31st March 2022, the Charitable Fund has received £409,732 from NHS Charities Together in the form of grants. This is to support with the ongoing Covid 19 crisis and recovery and is a restricted fund. The grant will be used as per the application to NHS Charities Together. Any changes in the intended use of the grant must be authorised by the NHS Charities Together Grant Manager.

There are four projects detailed in the grant application, these being:

1. Purchase of 48 First Responder kit bags, to be distributed amongst 8 new Community First Responder teams.
2. Provision of 14 additional Community First Responder vehicles.
3. Purchase of 90 defibrillators to be located in priority community locations.
4. Provision of a Volunteer Doctor Critical Care Car - in collaboration with East Midlands Immediate Care Scheme (EMICS).

14. A Big Thank You

On behalf of the staff and patients who have benefited from purchases made due to donations and legacies, the Corporate Trustee would like to thank all patients, relatives and staff who have made charitable donations.

Declaration

I declare, in my capacity of East Midlands Ambulance Service NHS Trust Charitable Fund trustee, that: the trustees have approved the report above; and have authorised me to sign on their behalf.



Mike Naylor

Director of Finance - East Midlands Ambulance Service NHS Trust

Date: 3 January 2023

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity (Registration 1054148)

I report on the financial statements of East Midlands Ambulance Service NHS Trust Charity (the Charity) for the year ended 31 March 2022, which are set out on pages 15 to 16

Respective responsibilities of trustees and examiners

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

Having satisfied myself that the Charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

This report has been prepared for and only for the trustees as a body in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of the Charities Act 2011 (Regulation 31 of The Charities (Accounts and Reports) Regulations 2008) and for no other purpose. I do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of independent examiners' 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that, in any material respect:

- the accounts were not kept in accordance with section 130 of the Charities Act 2011; and

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity

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

We have no concerns and have come across no 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.



10 January 2023

Signature:..... Date: ...

Glynis Onley ACMA, CPFA
For and on behalf of 360 Assurance
Stapleford Care Centre
Church Street
Stapleford
Nottingham
NG9 8DB

Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements

Under charity law, the trustees are responsible for preparing the Trustees' 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.

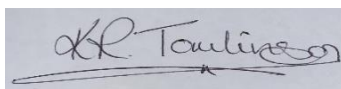
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 trustees are 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 trustees 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. 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 trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed..



Chairman of East Midlands Ambulance Service NHS Trust

Date. 03-Jan-23

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Financial Activities for the year ending 31 March 2022

	Note	2022 Unrestricted Funds £'000	2022 Restricted Funds £'000	2022 Total Funds £'000	2021 Unrestricted Funds £'000	2021 Restricted Funds £'000	2021 Total Funds £'000
Income and Endowments from:							
Donations	3	43	2	45	70	0	70
Legacies	3	3	0	3	56	2	58
NHS Charities Grants	3	0	409	409	0	162	162
Total Donations and Legacies		<u>46</u>	<u>411</u>	<u>457</u>	<u>126</u>	<u>164</u>	<u>290</u>
Investment Income	11	3	0	3	3	0	3
Total Income and Endowments		<u>49</u>	<u>411</u>	<u>460</u>	<u>129</u>	<u>164</u>	<u>293</u>
Expenditure on Charitable activities:							
Patient Education and Welfare	4	(1)	0	(1)	(7)	(4)	(11)
Staff Education and Welfare	4	(86)	(19)	(105)	(16)	(131)	(147)
Total Expenditure on Charitable activities		<u>(87)</u>	<u>(19)</u>	<u>(106)</u>	<u>(23)</u>	<u>(135)</u>	<u>(158)</u>
Net gains and (losses) on Investment Assets	14	7	2	9	15	4	19
Net Income / (Expenditure)		<u>(31)</u>	<u>394</u>	<u>363</u>	<u>121</u>	<u>33</u>	<u>154</u>
Gross transfers between funds	6	0	0	0	0	0	0
Net movement in funds		<u>(31)</u>	<u>394</u>	<u>363</u>	<u>121</u>	<u>33</u>	<u>154</u>
Reconciliation of Funds							
Total funds brought forward 1 April		384	126	510	263	93	356
Total funds carried forward 31 March		<u>353</u>	<u>520</u>	<u>873</u>	<u>384</u>	<u>126</u>	<u>510</u>

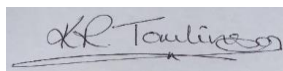
East Midlands Ambulance Service NHS Trust Charitable Fund

Balance Sheet Statement for the year ending 31 March 2022

	Note	2022 Unrestricted Funds £'000	2022 Restricted Funds £'000	2022 Total Funds £'000	2021 Unrestricted Funds £'000	2021 Restricted Funds £'000	2021 Total Funds £'000
Fixed Assets:							
Vehicles	9	0	0	0	0	0	0
Current Assets:							
Investments	10	117	0	117	108	0	108
Debtors	12	0	0	0	0	0	0
Cash at bank and in hand	12	338	537	875	299	261	560
Total Current Assets		455	537	992	407	261	668
Liabilities:							
Creditors falling due within one year	13	102	17	119	23	135	158
Net Current assets		353	520	873	384	126	510
Total assets less current liabilities		353	520	873	384	126	510
Net assets		353	520	873	384	126	510
The funds of the charity:	14						
Restricted income funds		0	520	520	0	126	126
Unrestricted income funds:		353	0	353	384	0	384
Total charity funds		353	520	873	384	126	510

The notes at pages **18 to 24** form part of these accounts

Signed:



Name:

KAREN TOMLINSON, Chairman of East Midlands Ambulance Service NHS Trust

Date:

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Cash Flows for the Year ended 31 March 2022

	Note	2021/22 £'000	2020/21 £'000
Cash Flows from Operating Activities			
Net income / expenditure as per the Statement of Financial Activities		363	154
Losses / (Gains) on investments	10	(9)	(19)
Dividends / interest on investments	11	(3)	(3)
Decrease / (Increase) in Trade and Other Receivables	12	0	0
Increase / (Decrease) in Trade and Other Payables	13	(39)	114
Expenditure recognised in respect of capital donations		0	0
Net Cash provided by (used in) Operating Activities		312	246
Cash Flows from Investing Activities			
Dividends / interest on investments	11	3	3
Purchase of Vehicles	9	0	0
Proceeds from Disposal of Investment Assets	10	0	0
Net Cash provided by (used in) Investing Activities		3	3
Net Cash provided by (used in) Financing Activities		0	0
Changes in Cash and Cash equivalents in reporting period		315	249
Cash and Cash Equivalents at Beginning of the Period		560	311
Cash and Cash Equivalents at year end	12	875	560

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial 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 Standard 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) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Where the restriction requires the gift to be invested to produce income but the trustees have the power to spend the capital, it is classed as an expendable endowment.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non-binding wishes or where the trustees, at their discretion, have created a fund for a specific purpose.

The major funds held in each of these categories are disclosed in note 14.

(c) 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.

(d) Incoming resources from legacies

Under FRS102, Legacy income is recognised when three criteria are met:

- Entitlement is established, receipt of the income is probable, and it can be reliably measured.
- Entitlement is established when we receive notification of an interest in an estate.
- Income receipt is probable when the statement of the state's assets and liabilities is received.
- Measurement criteria is considered met once the final estate accounts are received.

Only when these criteria have been met is income from legacies recognised in the financial statements.

(e) Resources expended

Expenditure is recognised on an accruals basis. Grant commitments are recognised when a constructive obligation arises that result in payment being unavoidable.

Grants are only made to related or third-party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when approval has been given by the Trustee. The NHS Trust has full knowledge of the plans of the Trustee, therefore a grant approval is taken to constitute a firm intention of payment which has been communicated to the NHS Trust, and so a liability is recognised.

Contractual arrangements are recognised as goods or services supplied.

(f) Tangible fixed assets Capitalisation

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets were donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

(g) Going Concern

The financial statements have been prepared on a going concern basis, which assumes that the Charity will continue in operational existence for the foreseeable future.

(h) Irrecoverable VAT

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

(i) Allocation of overhead and support costs

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

(j) Costs of generating funds

The costs of generating funds are the costs associated with generating income for the funds held on trust.

(k) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity.

(l) Governance costs

Governance costs are classified as a support cost and have therefore been apportioned between fundraising activities and charitable activities.

(m) Current asset investments

Investments are stated at 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.

The Common Investment Fund Units (COIF) are included in the balance sheet at the closing dealing price at 31 March 2022.

(n) 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 market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year-end and opening market value (or purchase date if later).

(o) Change in the basis of accounting

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

(p) Prior year adjustments

There are no prior year adjustments.

(q) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

2. Related party transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service Charitable Trust.

At 31 March 2022 the Charitable Trust owes East Midlands Ambulance Service NHS Trust £102k (2021 the Charitable Trust owed East Midlands Ambulance Service NHS Trust £145k).

The Trustees are also members of the Trust Board.

Neither the Corporate Trustee nor any member of the NHS Trust Board has received honoraria, emoluments or expenses in the year from the Charitable Trust and the Trustee has not purchased trustee indemnity insurance.

3. Analysis of voluntary income

	Unrestricted	Restricted	2022	Unrestricted	Restricted	2021
	Funds	Funds	Total	Funds	Funds	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Donations from individuals	43	0	43	70	0	70
NHS Charities Grants	0	409	409	0	162	162
Corporate donations	0	2	2	0	0	0
Corporate donations earmarked for research	0	0	0	0	0	0
Legacies	3	0	3	56	2	58
Total	46	411	457	126	164	290

4. Analysis of charitable expenditure on charitable activities

	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	2022	2022	2022	2022	2021	2021	2021	2021
Patient Education & Welfare	1	0	0	1	11	10	0	1
Staff Education & Welfare	105	104	0	1	147	146	0	1
Total	106	104	0	2	158	156	0	2

5. Analysis of support costs

	2022	2022 Patient Education & Welfare	2022 Staff Education & Welfare	2021	2021 Patient Education & Welfare	2021 Staff Education & Welfare
	Total £'000	£'000	£'000	Total £'000	£'000	£'000
Governance						
-Establishment costs-production of accounts	2	1	1	2	1	1
-Independent Examination Fee	2	1	1	2	1	1
Administration Support	3	1	2	3	1	2
Total	7	3	4	7	3	4

In the year to 31 March 2022, East Midlands Ambulance Service NHS Trust was recharged £5k for the administration time of Finance staff in preparation of the accounts and support to the charity (2021 - £5k). The Finance administration support costs are included in 'activities undertaken directly' in note 4 above.

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

6. Transfers between funds

In 2021/22 there have been no transfers between Restricted & Unrestricted Funds (See Note 14 on page 24).

7. Analysis of staff costs

	2022 Total £'000	2021 Total £'000
Salaries and wages	3	0
Social security costs	0	0
Other pension costs	0	0
Total	3	0

The average number of full-time equivalent employees during the year were 0.2 (2021 0) with all employee time involved in providing support services to charitable activities. Due to an increase in donations and the receipt of grant funding from NHS Charities Together, a Charity Assistant was appointed in 2021/22 to support the additional administrative duties of managing the Charity's day to day activities.

No employees had emoluments in excess of £60,000 (2021 £0).

8. Independent Examiners Fee

In the financial year to 31 March 2022 an independent examination of the Charity's Annual Report and Accounts was carried out at a cost of 2k (2021 £2k).

9. Tangible Fixed Assets

Movement in tangible fixed assets	2022 Total £'000	2021 Total £'000
Cost at start of year	0	0
Additions of Assets Under Construction: Vehicles	0	0
Additions Purchased	0	0
Reclassifications	0	0
Reclassifications as Held For Sale	0	0
Disposals other than For Sale	0	0
Cost at end of year	0	0

10. Current assets

Current asset investments

Movement in current asset investments	2022 Total £'000	2021 Total £'000
Market value at start of year	108	89
Add: additions to investments at cost	0	0
Less disposals at carrying value	0	0
Add net gain / (losses) on revaluation	9	19
Market value at end of year	117	108

Current asset investments:	Units held as at 31 March 2022	2022 Total (held in the UK)	2021 Total (held in the UK)
COIF Investment Income Units	6,032.41	6,032.41	6,032.41
Total	6,032.41	6,032.41	6,032.41

Current asset investments	2022 Total £'000	2021 Total £'000
Investments held primarily to provide an investment return for the charity	117	108
Programme related investments	0	0
Market value as at 31 st March	117	108

11. Total Gross income from investments and cash on deposit

	2022 Total	2022	2022	2021 Total	2021	2021
	Held in UK	Unrestricted	Restricted	Held in UK	Unrestricted	Restricted
	£'000	£'000	£'000	£'000	£'000	£'000
Quoted investments (current asset investments)	3	3	0	3	3	0
Interest on cash held on deposit (current assets)	0	0	0	0	0	0
Total	3	3	0	3	3	0

12. Analysis of Debtors

Debtors under 1 year	2022 Total	2021 Total
	£'000	£'000
Other Debtors	0	0
Prepayments	0	0
Total	0	0

Analysis of cash and deposits	2022 Total	2021 Total
	£'000	£'000
National Westminster Bank PLC	875	560
COIF Charities Deposit Fund	0	0
Total	875	560

13. Analysis of current liabilities and long-term creditors

Creditors under 1 year	2022 Total	2021 Total
	£'000	£'000
Other creditors	119	158
Accruals	0	0
Total	119	158

Other creditors represent sums owed at the year-end by the charity to a related party, East Midlands Ambulance Service NHS Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objectives.

14. Analysis of charitable funds

	Brought forward Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Gains and losses	Carried forward Balance at 31 March 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Unrestricted funds						
East Midlands Ambulance Service	384	49	(87)	0	7	353
Restricted funds						
East Midlands Ambulance Service	126	411	(19)	0	2	520
Grand Total	510	460	(106)	0	9	873

EMAS restricted funds:-

In 2021/22 there have been no transfers between Restricted & Unrestricted Funds (See Note 6 on page 21).

In 2021/22 £409k was received from NHS Charities Together. This is a restricted fund and will be utilised in accordance with the grant offer between the EMAS Charity and NHS Charities Together. There are no permitted changes to the use of this grant without prior approval from NHS Charities Together.

There were several funds all restricted to Purchase of Equipment in 2021/22.

Analysis of unrestricted funds

	Brought forward Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Gains and losses	Carried forward Balance at 31 March 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Unrestricted Funds						
Designated Funds						
Medical Equipment	1	0	0	0	0	1
Station Funds	92	4	(12)	0	2	86
General Funds	291	45	(75)	0	5	266
	384	49	(87)	0	7	353

15. Commitments

The Charity has the following commitments

	2022 Total £'000	2021 Total £'000
Revenue Charitable Projects	32	51
Capital Charitable Projects	0	0
NHS Charities Together Grant 2021/22 Project Funding	509	0
Other	0	0
Total	541	51

16. Post Balance Sheet Events

There are no post Balance Sheet events relating to the financial year ended 31 March 2022.

17. Contingencies

	2022 Total £'000	2021 Total £'000
Contingent assets		
Legacy	74	74
NHS Charities Together Grant	102	0
Net value of contingent assets	74	74

A solicitors within the region has advised that EMAS Charitable Funds may be the beneficiary of a legacy with an estimated value of £74k.

Accounts

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST

FUNDS HELD ON TRUST

ANNUAL REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 MARCH 2021

Charity Registration Number: 1054148

EAST MIDLANDS AMBULANCE SERVICE NHS TRUST

CHARITABLE FUND

TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2021

Charity Commission Registered Number	1054148
Financial Year Commencing	1 April 2020
Financial Year Ending	31 March 2021

1. Compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

2. Governing Document

Trust deed dated 17 July 1996 amended by the supplemental deeds dated 30 March 2000 and 6 June 2007.

3. Objects of the Charity

For any charitable purpose or purposes relating to the National Health Service wholly or mainly for East Midlands Ambulance Service NHS Trust.

The Charitable Fund exists to support the work of the Trust for the benefit of residents in the East Midlands. Key uses of the funds include the provision of equipment for service developments and improving the work environment for staff.

4. Principal Charitable Fund Adviser to the Board

Under a scheme of delegated authority approved by the corporate trustee, Richard Henderson, Chief Executive, of East Midlands Ambulance Service NHS Trust had day to day responsibility for the management of the Charitable Fund.

The Director of Finance of the Trust acted as the principal officer overseeing the day to day financial management and accounting for the Charitable Funds. During the year this post was held by Mike Naylor, Director of Finance, as detailed in the Trustees section on page 3.

5. Principal Office

The principal office for the charity is:

Charitable Funds Administration
Finance Department
East Midlands Ambulance Service NHS Trust
Trust Headquarters
1 Horizon Place
Mellors Way
Nottingham Business Park
Nottingham
NG8 6PY

6. Professional Advisors

Bankers

Nat West Bank PLC
536 Valley Road
Nottingham
NG5 1JD

Solicitors

Browne Jacobson
Mowbray House
Castle Meadow Road
Nottingham
NG2 1BJ

7. Trustees

The following individuals have acted as Trustees of the East Midlands Ambulance Service NHS Trust Charitable Fund during the year. Changes regarding the position of those individuals to the date of this report are also recorded.

Mrs P Tagg	
Mr S Dawkins	Ceased 9 October 2021
Mr G Brown	
Mrs K Tomlinson	
Ms V Sharma	
Mr W Pope	
Mr R Henderson	
Mr M Naylor	
Mrs K Gulliver	
Ms N Bramhall	
Mr B Holdaway	
Dr L Roberts	
Mr W Legge	
Ms P Heer	Commenced 10 October 2021

All of the above Trustees are members of the Trust Board of East Midlands Ambulance Service NHS Trust.

During the year none of the Trustees or members of key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service NHS Trust Charitable Fund.

8. Structure, Governance and Management

The Charity's unrestricted fund was established using the model declaration of trust, and all funds held on trust at the date of registration were either part of this unrestricted fund or registered as separate restricted funds under the main charity.

Non-Executive Members of the Trust Board are appointed by the NHS Trust Development Authority and Executive members of the Board are subject to recruitment by the NHS Trust Board. On 1 April 2016 the NHS Trust Development Authority became part of NHS Improvement. Members of the Trust Board and the Charitable Funds Committee are not individual trustees under Charity law but act as agents on behalf of the Corporate Trustee.

The Charitable Funds Board of Trustees is chaired by the Chairman of the Trust with a membership of all EMAS Trust Board members. The Charitable Funds Board of Trustees is a Committee of the Trust Board responsible for monitoring and administering the East Midlands Ambulance Service Charitable Fund. (Charity 1054148). It ensures that the funds are applied in accordance with the object of the fund, agreed procedures, legislation and good practice guidance.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund including the active promotion of Charitable Funds.

The Charitable Funds Committee considers and approves requests for expenditure from Charitable Funds in accordance with the EMAS Scheme of Delegation ensuring that the request meets the criteria set by the Charitable Funds Board of Trustees.

The Committee consists of the following EMAS Officers:-

Chairman of the Trust

A Non Executive Director

Director of Finance

Finance Department Representative

The Charitable Funds Committee has met on five occasions throughout the financial year and has discharged its responsibilities for scrutinising the risks and controls which affect all aspects of the charity's business.

Attendance at Charitable Funds Committee Meeting						
	04 June 2020	27 October 2020	17 December 2020	06 January 2021	31 March 2021	Total
Members						
Pauline Tagg (Chair)	✓	✓	✓	✓	✓	5 of 5
Mike Naylor	✓	✓	✓	✓	✓	5 of 5
Karen Tomlinson	✓	✓	✓	✓	✓	5 of 5
In Attendance						
Nigel Gilbert		✓	✓	✓	✓	4 of 5
Neeta Sharma	✓	✓	✓	✓	✓	5 of 5
Emma Simons		✓				2 of 5
Zoe Didcock			✓		✓	2 of 5
Katy Gee			✓			1 of 5
Sara Reddish					✓	1 of 5
Rebecca Long					✓	1 of 5

8. Structure, Governance and Management (continued)

Charitable Funds Board of Trustees

The Charitable Funds Board of Trustees met on the 06 January 2021.

9. Activities, Achievements and Performance of the Charity

a Actively promote Charitable Funds

The Charitable Funds leaflet has been circulated to various Organisations including Funeral Directors across the whole of the East Midlands. The leaflet is also available to the general public on the Trust's external website.

b Apply the funds within the Objects of the Charity and only for the agreed purpose.

Charitable Funds operates tight financial controls, using documented criteria for approving expenditure from Charitable Funds.

The Chairman and Director of Finance have been given delegated limits by the Charitable Funds Committee to authorise Charitable Funds expenditure, but will refer unusual expenditure requests to the Charitable Funds Committee for discussion. The Committee regularly refer to the expenditure criteria when discussing expenditure requests. The criteria used is reviewed by the Charitable Funds Committee annually.

c Preserve the assets of the Charity

By operating tight financial controls, the Charitable Funds Committee are reassured that funds are applied within the Objects of the Charity.

The Charitable Fund holds low risk, stable investments with CCLA Investment Management Ltd (Churches, Charities, Local Authorities) and reputable international banking institutions in order to protect its funds.

d Consider requests for expenditure from Charitable Funds and to ensure that any approvals comply with the objects and are within the terms of the donation.

Station funds have been utilised for specific expenditure where possible. If necessary, stations funds were supplemented by the General fund.

9. Activities, Achievements and Performance of the Charity (continued)

e Ensure that specific donations are utilised expediently.

Large value donations are reported to the Charitable Funds Committee meeting at the earliest opportunity. Discussions are held at the Committee meetings regarding the background and restrictions surrounding the use of the donation.

In the year ending 31 March 2021, total voluntary income (unrestricted donations) received by the Charitable Fund was £126k (2020 £63k). This consisted of 239 donations in the period (2020 - 158 donations).

The table below shows the largest unrestricted donations received during the period.

Donation £3,000
Donation £1,600
Donation £1,301.79

In the year ending 31 March 2021 three new legacies were received.

	Amount £	Restricted Amount £	Unrestricted Amount £
Legacies			
G Lockley	27,853.53		27,853.53
Kathleen Briggs	2,108.41	2,108.41	
Audrey Withnall	28,276.13		28,276.13
Total Legacies	58,238.07	2,108.41	56,129.66

It is probable that in the future East Midlands Ambulance Service NHS Trust Charitable Fund will receive a legacy of £74k from the Mansfield area for the benefit of paramedics (see note 17).

f Ensure arrangements are in place for the appropriate investment of funds to maximise the value of the Charitable Funds.

At 31 March 2021 the total value of investments held with CCLA is £108k.

g Review with the East Midlands Ambulance Service NHS Trust Audit Committee, recommendations of internal and external audit in relation to Charitable Funds.

These Accounts and Annual Report have been subject to an Independent Review, the results of which can be found on pages 10 and 11.

h Adopt the Charitable Funds Annual Report and Accounts

During 2020/21, the Charitable Funds Committee reviewed the 2019/20 Charitable Funds Annual Report and Accounts before submission to the Trust Board considering them to be accurate.

9. Activities, Achievements and Performance of the Charity (continued)

i Keep the Trust Board fully informed on the activity and performance of the charity

The Board of Trustees are kept fully informed as the minutes of the Charitable Funds Committee meetings and record of business are presented at the earliest opportunity.

j To identify and consider the risks faced by the Charity and to ensure management of those risks

The major risks to which the charity is exposed have been identified and considered. They have been reviewed and systems established to mitigate those risks.

The major risk faced by the East Midlands Ambulance Service NHS Trust Charitable Fund is the possible loss from a fall in the value of the investments held. The failure of the Charity Official Investment Fund (COIF) investment has been assessed as low risk.

10. Financial Review

The financial position for 2020/21 showed an overall increase in funds held of £154k. Analysis of the fund movements are as follows:

	Movement	2021	2020
	£'000	£'000	£'000
Unrestricted	121	384	263
Restricted	33	126	93
	<u>154</u>	<u>510</u>	<u>356</u>

The Charity holds Investments of £108k which are easily convertible to cash.

The East Midlands Ambulance Service Charitable Fund owes £145k to East Midlands Ambulance Service NHS Trust for the ordering and payment for goods and services on its behalf.

11. Policies

Reserves:

At the year ending 31 March 2021 the East Midlands Ambulance Service NHS Trust Charitable Fund held uncommitted reserves of £510k (2020 - £356k)

Reserves are defined as that part of a charity's income funds that are freely available. This definition of reserves therefore excludes endowment or restricted funds and any other part of funds not readily available for spending. These are specifically income funds which could only be realised by disposing of fixed assets held for charity use and programme related investments.

It is not the policy of the East Midlands Ambulance Service NHS Trust Charitable Funds to hold reserves; however expenditure is dependant on receiving applications from members of staff for the appropriate use of the funds. All staff are made aware of the funds held and are encouraged to make appropriate applications. The East Midlands Ambulance Service NHS Trust Charitable Fund will aim to utilise all funds for the purpose for which they were donated in a timely manner.

Investment Selection

The East Midlands Ambulance Service NHS Trust Charitable Fund currently invests surplus funds with the Charity Official Investment Fund (COIF) and a commercial bank. This policy has been complied with throughout the year.

Public Benefit Statement

The East Midlands Ambulance Service NHS Trust Charitable Fund is a Public Benefit Entity and has complied with the public benefit requirements of the Charities Acts.

Fixed Asset Capitalisation Policy

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets have been donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

12. Covid 19

The trustee considers that there are no material uncertainties about the Charities' ability to continue as a going concern. The Covid-19 pandemic has had no significant impact on the charity's fundraising income as EMAS does not actively fundraise. It is recognised that there may have been an increase in general donations due to the pandemic.

During the financial year ended 31st March 2021, the Charitable Fund has received £162,100 from NHS Charities in the form of grants. This is to support with the ongoing Covid 19 crisis and is a restricted fund.

13. A Big Thank You

On behalf of the staff and patients who have benefited from purchases made due to donations and legacies, the Corporate Trustee would like to thank all patients, relatives and staff who have made charitable donations.

Declaration

I declare, in my capacity of East Midlands Ambulance Service NHS Trust Charitable Fund trustee, that: the trustees have approved the report above; and have authorised me to sign on their behalf.



Mike Naylor

Director of Finance - East Midlands Ambulance Service NHS Trust

Date: 17.12.2021

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity (Registration 1054148)

I report on financial statements of East Midlands Ambulance Service NHS Trust Charity for the year ended 31 March 2021, which are set out on pages 13 to 14.

Respective responsibilities of trustees and examiners

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

Having satisfied myself that the Charity is not subject to audit and is eligible for independent examination, it is our responsibility to:

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

This report has been prepared for and only for the trustees as a body in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of the Charities Act 2011

(Regulation 31 of The Charities (Accounts and Reports) Regulations 2008) and for no other purpose. I do not, in making this report, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Basis of independent examiners' 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with our examination, no material matters have come to our attention which gives us cause to believe that, in any material respect:

- the accounts were not kept in accordance with section 130 of the Charities Act 2011; and

Independent Examiners' Report to the Trustees of East Midlands Ambulance Service NHS Trust Charity

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

We have no concerns and have come across no 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.



Signature:.

..... Date: 23 December 2021...

Glynis Onley ACMA, CPFA
For and behalf of 360 Assurance
Stapleford Care Centre
Church Street
Stapleford
Nottingham
NG9 8DB

Statement of Trustees’ responsibilities in respect of the Trustees’ annual report and the financial statements

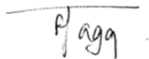
Under charity law, the trustees are responsible for preparing the Trustees’ Annual Report and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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 trustees are 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 trustees 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. 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 trustees are responsible for the maintenance and integrity of the financial and other information included on the charity’s website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Signed.....

Chairman of East Midlands Ambulance Service NHS Trust

Date.....20.12.2021.....

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Financial Activities for the year ending 31 March 2021

	Note	2021 Unrestricted Funds £'000	2021 Restricted Funds £'000	2021 Total Funds £'000	2020 Unrestricted Funds £'000	2020 Restricted Funds £'000	2020 Total Funds £'000
Income and Endowments from:							
Donations	3	70	0	70	25	0	25
Legacies	3	56	2	58	38	93	131
NHS Charities Grants	3	0	162	162	0	0	0
Total Donations and Legacies		126	164	290	63	93	156
Investment Income	11	3	0	3	4	0	4
Total Income and Endowments		129	164	293	67	93	160
Expenditure on Charitable activities:							
Patient Education and Welfare	4	(7)	(4)	(11)	(13)	0	(13)
Staff Education and Welfare	4	(16)	(131)	(147)	(39)	0	(39)
Total Expenditure on Charitable activities		(23)	(135)	(158)	(52)	0	(52)
Net gains and (losses) on Investment Assets	14	15	4	19	(4)	0	(4)
Net Income / (Expenditure)		121	33	154	11	93	104
Gross transfers between funds	6	0	0	0	0	0	0
Net movement in funds		121	33	154	11	93	104
Reconciliation of Funds							
Total funds brought forward 1 April		263	93	356	252	0	252
Total funds carried forward 31 March		384	126	510	263	93	356

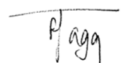
East Midlands Ambulance Service NHS Trust Charitable Fund

Balance Sheet Statement for the year ending 31 March 2021

	Note	2021 Unrestricted Funds £'000	2021 Restricted Funds £'000	2021 Total Funds £'000	2020 Unrestricted Funds £'000	2020 Restricted Funds £'000	2020 Total Funds £'000
Fixed Assets:							
Vehicles	9	0	0	0	0	0	0
Current Assets:							
Investments	10	108	0	108	89	0	89
Debtors	12	0	0	0	0	0	0
Cash at bank and in hand	12	<u>434</u>	<u>126</u>	<u>560</u>	<u>218</u>	<u>93</u>	<u>311</u>
Total Current Assets		542	126	668	307	93	400
Liabilities:							
Creditors falling due within one year	13	<u>23</u>	<u>135</u>	<u>158</u>	<u>44</u>	<u>0</u>	<u>44</u>
Net Current assets		<u>519</u>	<u>(9)</u>	<u>510</u>	<u>263</u>	<u>93</u>	<u>356</u>
Total assets less current liabilities		<u>519</u>	<u>(9)</u>	<u>510</u>	<u>263</u>	<u>93</u>	<u>356</u>
Net assets		<u>519</u>	<u>(9)</u>	<u>510</u>	<u>263</u>	<u>93</u>	<u>356</u>
The funds of the charity:	14						
Restricted income funds		0	126	126	0	93	93
Unrestricted income funds:		384	0	384	263	0	263
Total charity funds		<u>384</u>	<u>126</u>	<u>510</u>	<u>263</u>	<u>93</u>	<u>356</u>

The notes at pages 16 to 22 form part of these accounts

Signed:



Name: PAULINE TAGG, Chairman of East Midlands Ambulance Service NHS Trust

Date: 20.12.2021

East Midlands Ambulance Service NHS Trust Charitable Fund

Statement of Cash Flows for the Year ended 31 March 2021

	Note	2020/21 £'000	2019/20 £'000
Cash Flows from Operating Activities			
Net income / expenditure as per the Statement of Financial Activities		154	104
Losses / (Gains) on investments	10	(19)	4
Dividends / interest on investments	11	(3)	(4)
Decrease / (Increase) in Trade and Other Receivables	12	0	11
Increase / (Decrease) in Trade and Other Payables	13	114	40
Expenditure recognised in respect of capital donations		0	0
Net Cash provided by (used in) Operating Activities		246	155
Cash Flows from Investing Activities			
Dividends / interest on investments	11	3	4
Purchase of Vehicles	9	0	0
Proceeds from Disposal of Investment Assets	10	0	0
Net Cash provided by (used in) Investing Activities		3	4
Net Cash provided by (used in) Financing Activities		0	0
Changes in Cash and Cash equivalents in reporting period		249	159
Cash and Cash Equivalents at Beginning of the Period		311	152
Cash and Cash Equivalents at year end	12	560	311

Notes on the accounts

1. Accounting Policies

(a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial 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 Standard 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) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Where the restriction requires the gift to be invested to produce income but the trustees have the power to spend the capital, it is classed as an expendable endowment.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the donor has made known their non binding wishes or where the trustees, at their discretion, have created a fund for a specific purpose.

The major funds held in each of these categories are disclosed in note 14.

(c) 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.

(d) Incoming resources from legacies

Under FRS102, Legacy income is recognised when three criteria are met:

Entitlement is established, receipt of the income is probable, and it can be reliably measured.

-Entitlement is established when we receive notification of an interest in an estate.

-Income receipt is probable when the statement of the state's assets and liabilities is received.

-Measurement criteria is considered met once the final estate accounts are received.

Only when these criteria have been met is income from legacies recognised in the financial statements.

(e) Resources expended

Expenditure is recognised on an accruals basis. Grant commitments are recognised when a constructive obligation arises that result in payment being unavoidable.

Grants are only made to related or third-party NHS bodies and non-NHS bodies in furtherance of the charitable objects of the funds. A liability for such grants is recognised when approval has been given by the Trustee. The NHS Trust has full knowledge of the plans of the Trustee, therefore a grant approval is taken to constitute a firm intention of payment which has been communicated to the NHS Trust, and so a liability is recognised.

Contractual arrangements are recognised as goods or services supplied.

(f) Tangible fixed assets

Capitalisation

The Charity may purchase tangible assets with the purpose of donating them to East Midlands Ambulance Service NHS Trust. Such assets should be valued within the Charities Accounts at cost until the whole capital scheme is ready for donation. On becoming operational tangible assets were donated to East Midlands Ambulance Service NHS Trust and capitalised under the Accounting Policies of the NHS Trust. Following donation the tangible assets will be recorded within the Accounts of East Midlands Ambulance Service NHS Trust.

(g) Going Concern

The financial statements have been prepared on a going concern basis, which assumes that the Charity will continue in operational existence for the foreseeable future.

(h) Irrecoverable VAT

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

(i) Allocation of overhead and support costs

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

(j) Costs of generating funds

The costs of generating funds are the costs associated with generating income for the funds held on trust.

(k) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity.

(l) Governance costs

Governance costs are classified as a support cost and have therefore been apportioned between fundraising activities and charitable activities.

(m) Current asset investments

Investments are stated at 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.

The Common Investment Fund Units (COIF) are included in the balance sheet at the closing dealing price at 31 March 2021.

(n) 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 market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year-end and opening market value (or purchase date if later).

(o) Change in the basis of accounting

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

(p) Prior year adjustments

There are no prior year adjustments.

(q) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

2. Related party transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the East Midlands Ambulance Service Charitable Trust.

At 31 March 2021 the Charitable Trust owes East Midlands Ambulance Service NHS Trust £145k (2020 the Charitable Trust owed East Midlands Ambulance Service NHS Trust £36k).

The Trustees are also members of the Trust Board.

Neither the Corporate Trustee nor any member of the NHS Trust Board has received honoraria, emoluments or expenses in the year from the Charitable Trust and the Trustee has not purchased trustee indemnity insurance.

3. Analysis of voluntary income

	Unrestricted Funds £'000	Restricted Funds £'000	2021 Total £'000	Unrestricted Funds £'000	Restricted Funds £'000	2020 Total £'000
Donations from individuals	70	0	70	25	0	25
NHS Charities Grants	0	162	162	0	0	0
Corporate donations	0	0	0	0	0	0
Corporate donations earmarked for research	0	0	0	0	0	0
Legacies	56	2	58	38	93	131
Total	126	164	290	63	93	156

4. Analysis of charitable expenditure on charitable activities

	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs	Total	Activities Undertaken Directly	Grant funding of Activities	Support Costs
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	2021	2021	2021	2021	2020	2020	2020	2020
Patient Education & Welfare	11	10	0	1	13	13	0	0
Staff Education & Welfare	147	146	0	1	39	39	0	0
Total	158	156	0	2	52	52	0	0

5. Analysis of support costs

	2021	2021 Patient Education & Welfare	2021 Staff Education & Welfare	2020	2020 Patient Education & Welfare	2020 Staff Education & Welfare
	Total £'000	£'000	£'000	Total £'000	£'000	£'000
Governance						
-Establishment costs-production of accounts	2	1	1	2	1	1
-Independent Examination Fee	2	1	1	2	1	1
Administration Support	3	1	2	2	1	1
Total	7	3	4	6	3	3

In the year to 31 March 2021, East Midlands Ambulance Service NHS Trust was recharged £5k for the administration time of Finance staff in preparation of the accounts and support to the charity (2020 - £4k). The Finance administration support costs are included in 'activities undertaken directly' in note 4 above.

The support costs have been apportioned on a 50:50 basis to each of the charity's significant activities (Patient Education & Welfare and Staff Education & Welfare).

6. Transfers between funds

In 2020/21 there have been no transfers between Restricted & Unrestricted Funds (See Note 14 on page 22).

7. Analysis of staff costs

	2021 Total £'000	2020 Total £'000
Salaries and wages	0	0
Social security costs	0	0
Other pension costs	0	0
Total	0	0

The average number of full-time equivalent employees during the year were 0 (2020 0) with all employee time involved in providing support services to charitable activities.

No employees had emoluments in excess of £60,000 (2020 £0).

8. Independent Examiners Fee

In the financial year to 31 March 2021 an independent examination of the Charity's Annual Report and Accounts was carried out at a cost of 2k (2020 £2k).

9. Tangible Fixed Assets

Movement in tangible fixed assets	2021 Total £'000	2020 Total £'000
Cost at start of year	0	0
Additions of Assets Under Construction: Vehicles	0	0
Additions Purchased	0	0
Reclassifications	0	0
Reclassifications as Held For Sale	0	0
Disposals other than For Sale	0	0
Cost at end of year	0	0

10. Current assets

Current asset investments

Movement in current asset investments	2021 Total £'000	2020 Total £'000
Market value at start of year	89	93
Add: additions to investments at cost	0	0
Less disposals at carrying value	0	0
Add net gain / (losses) on revaluation	19	(4)
Market value at end of year	108	89

Current asset investments:	Units held as at 31 March 2021	2021 Total (held in the UK)	2020 Total (held in the UK)
COIF Investment Income Units	6,032.41	6,032.41	6,032.41
Total	6,032.41	6,032.41	6,032.41

Current asset investments	2021 Total £'000	2020 Total £'000
Investments held primarily to provide an investment return for the charity	108	89
Programme related investments	0	0
Market value as at 31 st March	108	89

11. Total Gross income from investments and cash on deposit

	2021 Total Held in UK £'000	2021 Unrestricted £'000	2021 Restricted £'000	2020 Total Held in UK £'000	2020 Unrestricted £'000	2020 Restricted £'000
Quoted investments (current asset investments)	3	3	0	4	4	0
Interest on cash held on deposit (current assets)	0	0	0	0	0	0
Total	3	3	0	4	4	0

12. Analysis of Debtors

Debtors under 1 year	2021 Total £'000	2020 Total £'000
Other Debtors	0	0
Prepayments	0	0
Total	0	0

Analysis of cash and deposits	2021 Total £'000	2020 Total £'000
National Westminster Bank PLC	560	311
COIF Charities Deposit Fund	0	0
Total	560	311

13. Analysis of current liabilities and long-term creditors

Creditors under 1 year	2021 Total £'000	2020 Total £'000
Other creditors	158	44
Accruals	0	0
Total	158	44

Other creditors represent sums owed at the year-end by the charity to a related party, East Midlands Ambulance Service NHS Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's object's.

14. Analysis of charitable funds

	Brought forward Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Gains and losses	Carried forward Balance at 31 March 2021
Unrestricted funds	£'000	£'000	£'000	£'000	£'000	£'000
East Midlands Ambulance Service	263	129	(23)	0	15	384
Restricted funds						
East Midlands Ambulance Service	93	164	(135)	0	4	126
Grand Total	356	293	(158)	0	19	510

EMAS restricted funds:-

In 2020/21 there have been no transfers between Restricted & Unrestricted Funds (See Note 6 on page 19).

There were several funds all restricted to Purchase of Equipment in 2021/22.

Analysis of unrestricted funds

	Brought forward Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Gains and losses	Carried forward Balance at 31 March 2021
Unrestricted Funds	£'000	£'000	£'000	£'000	£'000	£'000
Designated Funds						
Medical Equipment	1	0	0	0	0	1
Station Funds	88	9	(9)	0	4	92
General Funds	174	120	(14)	0	11	291
	263	129	(23)	0	15	384

15. Commitments

The Charity has the following commitments

	2021 Total £'000	2020 Total £'000
Revenue Charitable Projects	51	0
Capital Charitable Projects	0	0
Other	0	0
Total	51	0

16. Post Balance Sheet Events

There are no post Balance Sheet events relating to the financial year ended 31 March 2021.

17. Contingencies

	2021 Total £'000	2020 Total £'000
Contingent assets		
Contingent assets-Legacy	74	74
Net value of contingent assets	74	74

A solicitors within the region has advised that EMAS Charitable Funds may be the beneficiary of a legacy with an estimated value of £74k.