

**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**

<b>Charity Commission Registered Number</b>	1054148
<b>Financial Year Commencing</b>	1 April 2023
<b>Financial Year Ending</b>	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
<b>Members</b>						
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
<b>In Attendance</b>						
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:

	<b>Movement £'000</b>	<b>2024 £'000</b>	<b>2023 £'000</b>
<b>Unrestricted</b>	(20)	259	279
<b>Restricted</b>	(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.

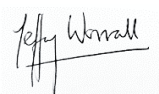
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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**

		2024	2024	2024	2023	2023	2023
	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds £'000	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds £'000
<b>Income and Endowments from:</b>							
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>
<b>Total Income and Endowments</b>		<u><b>34</b></u>	<u><b>106</b></u>	<u><b>140</b></u>	<u><b>52</b></u>	<u><b>67</b></u>	<u><b>119</b></u>
<b>Expenditure on Charitable activities:</b>							
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>
<b>Total Expenditure on Charitable activities</b>		<u><b>(60)</b></u>	<u><b>(171)</b></u>	<u><b>(231)</b></u>	<u><b>(123)</b></u>	<u><b>(204)</b></u>	<u><b>(327)</b></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
<b>Net movement in funds</b>		<u><b>(20)</b></u>	<u><b>(61)</b></u>	<u><b>(81)</b></u>	<u><b>(74)</b></u>	<u><b>(138)</b></u>	<u><b>(212)</b></u>
<b>Reconciliation of Funds</b>							
Total funds brought forward 1 April		<u>279</u>	<u>382</u>	<u>661</u>	<u>353</u>	<u>520</u>	<u>873</u>
<b>Total funds carried forward 31 March</b>		<u><b>259</b></u>	<u><b>321</b></u>	<u><b>580</b></u>	<u><b>279</b></u>	<u><b>382</b></u>	<u><b>661</b></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
<b>Fixed Assets:</b>							
Vehicles	9	0	0	0	0	0	0
<b>Current Assets:</b>							
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
<b>Total Current Assets</b>		<b>303</b>	<b>385</b>	<b>688</b>	<b>367</b>	<b>431</b>	<b>798</b>
<b>Liabilities:</b>							
Creditors falling due within one year	14	43	65	108	88	49	137
<b>Net Current assets</b>		<b>260</b>	<b>320</b>	<b>580</b>	<b>279</b>	<b>382</b>	<b>661</b>
<b>Total assets less current liabilities</b>		<b>260</b>	<b>320</b>	<b>580</b>	<b>279</b>	<b>382</b>	<b>661</b>
<b>Net assets</b>		<b>260</b>	<b>320</b>	<b>580</b>	<b>279</b>	<b>382</b>	<b>661</b>
<b>The funds of the charity:</b>	15						
Restricted income funds		0	321	321	0	382	382
Unrestricted income funds:		259	0	259	279	0	279
<b>Total charity funds</b>		<b>259</b>	<b>321</b>	<b>580</b>	<b>279</b>	<b>382</b>	<b>661</b>

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
<b>Cash Flows from Operating Activities</b>			
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
<b>Net Cash provided by (used in) Operating Activities</b>		<b>(131)</b>	<b>(196)</b>
<b>Cash Flows from Investing Activities</b>			
Dividends / interest on investments	11	11	6
Purchase of Vehicles	9	0	0
Proceeds from Disposal of Investment Assets	10	0	0
<b>Net Cash provided by (used in) Investing Activities</b>		<b>11</b>	<b>6</b>
<b>Net Cash provided by (used in) Financing Activities</b>		<b>0</b>	<b>0</b>
<b>Changes in Cash and Cash equivalents in reporting period</b>		<b>(120)</b>	<b>(190)</b>
<b>Cash and Cash Equivalents at Beginning of the Period</b>		<b>685</b>	<b>875</b>
<b>Cash and Cash Equivalents at year end</b>	13	<b>565</b>	<b>685</b>

## **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
<b>Total</b>	<b>27</b>	<b>102</b>	<b>129</b>	<b>48</b>	<b>65</b>	<b>113</b>

#### 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
<b>Total</b>	<b>231</b>	<b>229</b>	<b>0</b>	<b>2</b>	<b>327</b>	<b>325</b>	<b>0</b>	<b>2</b>

#### 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
<b>Total</b>	<b>6</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>3</b>	<b>3</b>

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
<b>Total</b>	<b>6</b>	<b>8</b>

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	<b>0</b>	<b>0</b>

## 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	<b>123</b>	<b>113</b>

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
<b>Total</b>	<b>6,032.41</b>	<b>6,032.41</b>	<b>6,032.41</b>



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

#### 11. Total Gross income from investments and cash on deposit

	2024 Total	2024 Unrestricted	2024 Restricted	2023 Total	2023 Unrestricted	2023 Restricted	
	Held in UK			Held in UK			
	£'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	
<b>Total</b>	<b>11</b>	<b>7</b>	<b>4</b>	<b>6</b>	<b>4</b>	<b>2</b>	

#### 12. Analysis of Debtors

Debtors under 1 year	2024 Total	2023 Total
	£'000	£'000
Other Debtors	0	0
Prepayments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

#### 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
<b>Total</b>	<b>565</b>	<b>685</b>

#### 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
<b>Total</b>	<b>108</b>	<b>137</b>

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
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Unrestricted funds</b>						
East Midlands Ambulance Service	279	34	(60)	0	6	259
<b>Restricted funds</b>						
East Midlands Ambulance Service	382	106	(171)	0	4	321
<b>Grand Total</b>	<b>661</b>	<b>140</b>	<b>(231)</b>	<b>0</b>	<b>10</b>	<b>580</b>

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
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Unrestricted Funds</b>						
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
	<b>279</b>	<b>34</b>	<b>(60)</b>	<b>0</b>	<b>6</b>	<b>259</b>

## 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
<b>Total</b>	<b>51</b>	<b>327</b>

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
<b>Contingent assets</b>		
Legacy	0	0
NHS Charities Together Grant	0	102
<b>Net value of contingent assets</b>	<b>0</b>	<b>102</b>

## 19. Grants Payable

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