

**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.

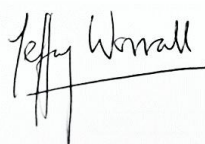
In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- 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

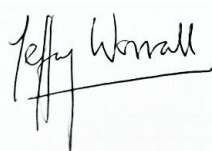
		2025	2025	2025	2024	2024	2024
	Note	Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
		Funds	Funds		Funds	Funds	
		£'000	£'000	£'000	£'000	£'000	£'000
Income and Endowments from:							
Donations	3	17	0	17	27	0	27
Legacies	3	13	0	13	0	0	0
NHS Charities Grants	3	0	0	0	0	102	102
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.