

Charity registration number 1058359

**WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL
CHARITY**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Professor Ian Cumming (Chair) Mrs Wendy Farrington-Chadd (Non-Executive Director) Mrs Narinder Kooner (Non-Executive Director) Mr M Khan (Non-Executive Director) Mr M Fessal (Non-Executive Director) Mrs L Bayliss-Pratt (Non-Executive Director) (Appointed 1 April 2021) Professor Anthony Marsh (Chief Executive) Dr A Walker (Medical Director) Mr Mark Docherty (Director of Nursing, Quality and Clinical) Mr P Jarvis (Appointed 15 August 2022)
Charity number	1058359
Principal address	Millennium Point Waterfront Business Park Waterfront Way Brierley Hill West Midlands United Kingdom DY5 1LX
Independent examiner	Azets Audit Services 1st Floor Copthall House 1 New Road Stourbridge West Midlands United Kingdom DY8 1PH
Bankers	Royal Bank of Scotland Plc Government Bnkg Serv Branch EC2M 4BA
Solicitors	Mills and Reeve 54 Hagley Road Edgbaston Birmingham B16 8PE

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Investment advisors

C.C.L.A. Investment Management Ltd.
80 Cheapside
London
EC2V 6DZ

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

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WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 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 in October 2019.

Funds Held on Trust are invested and accounted for separately from other income received by West Midlands Ambulance Service University NHS Foundation Trust for the provision of healthcare. Members of the West Midlands Ambulance Service University NHS Foundation Trust Board are jointly the Corporate Trustee of the funds. As Corporate Trustee, they are responsible for the administration of the funds and are required to maintain separate accounts and provide information to the Charity Commissioners. Day to day administration is managed through policies and procedures contained within Standing Financial Instructions and operated by the Director of Finance.

Upon establishment as an NHS Trust, West Midlands Ambulance Service NHS Trust became entitled to a proportion of the General Donated Funds of West Midlands Regional Health Authority. These funds were transferred to the Trusteeship of West Midlands Ambulance Service NHS Trust (WMAS) by Statutory Instrument No: 2434 coming into force on 13 October 1995. The value of funds transferred was £101,000.

The fund was registered with the Charity Commission by Deed of Trust dated 13 September 1996.

Objectives, activities and achievements

The main purpose of the Charitable Funds Held on Trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by West Midlands Ambulance Service NHS Trust.

As in previous years, the availability of funds has enabled the service to improve facilities for staff at several sites, to provide recreational amenities such as audio visual and computing equipment and provide assistance towards the cost of sporting activities which staff undertake in their own time. The funds also allow staff to apply for support to pursue study interests which promote individual development consistent with the aims and objectives of the Service as a whole. Both managers and staff wish to record the appreciation which is due to members of the public whose support enables the Service to enhance the level of facilities it is able to provide from other sources of income.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions guidance on public benefit when reviewing the Trust's aims and objectives.

Financial review

The Trust receives donations, grants and legacies from patients and other members of the public. The funds which amounted to £293k at 31 March 2022 are used for purposes relating to the NHS.

Reserves policy

The charity does not intend to create or retain significant reserves. There are no significant ongoing commitments which require the retention of specific funds. Delay between receipts and identification of suitable purposes has resulted in some accumulation of reserves.

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Investment policy

Surplus funds that are available over that required to meet any immediate needs of the Charity are invested to earn interest.

Funds for the longer term are invested with advice of the investment managers ensuring a diversification of investment equity and non-equity to reduce risk while preserving capital value and producing return consistent with prudent investment.

We rely upon our investment advisers CCLA Investment Management Ltd for an ethical investment policy.

Risk management

The Trustees have reviewed the risks facing the Charity and concluding that it has no operational areas so no risk exists in that respect. There is a risk that the value of investments held will fluctuate.

The Charity's investments are regularly reviewed for their performance and returns. Financial reserves are invested in order to achieve a balanced spread of risk in consultation with investment advisors.

The Trustees have considered the economic impact of the COVID-19 pandemic on the charity, and given the nature of the charities activities feel it will be largely unaffected.

Summary of Income & Expenditure	2021-22 £000	2020-21 £000
Total Income	548	216
Total Expenditure	(503)	(140)
Net (incoming) before transfers	45	76
Cash fund balances at 1 April	248	172
Cash fund balances at 31 March	293	248

Statement of Assets & Liabilities	31 March 2022 £000	31 March 2021 £000
Cash funds	604	272
Investment Assets	4	4
Liabilities	(315)	(28)

The above is a summary of the main statutory financial statements which have been subject to independent examination.

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Anyone wishing to receive a full set of these accounts should apply to:

Mr Paul Jarvis, Interim Director of Finance
West Midlands Ambulance Service University NHS Foundation Trust
Millennium Point
Waterfront Business Park
Waterfront Way
Brierley Hill
West Midlands
DY5 1LX

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Professor Ian Cumming (Chair)	
Mrs Wendy Farrington-Chadd (Non-Executive Director)	
Mrs Narinder Kooner (Non-Executive Director)	
Mr M Khan (Non-Executive Director)	
Mr M Fessal (Non-Executive Director)	
Mrs L Bayliss-Pratt (Non-Executive Director)	(Appointed 1 April 2021)
Professor Anthony Marsh (Chief Executive)	
Dr A Walker (Medical Director)	
Mr Mark Docherty (Director of Nursing, Quality and Clinical)	
Mrs Karen Rutter (Interim Director of Finance)	(Appointed 1 March 2022 and resigned 31 August 2022)
Ms C Finn (Director of Finance)	(Appointed 1 April 2021 and resigned 28 February 2022)
Mr C Cooke (Director of Strategic Operations)	(Resigned 28 February 2022)
Mr P Jarvis	(Appointed 15 August 2022)

The charity corporate trustee is West Midlands Ambulance Service University NHS Foundation Trust and as such the Trust's Executive and Non-Executive Directors are Trustees of the charity.

The policy and procedure for the induction of Board members is linked to the Trust's Organisational Development Programme. All Trustees are provided with a Trustee and Governor Development Plan at induction, the contents of which are reviewed by the Trustee and Governor Development Group.

The trustees report was approved by the Board of Trustees.



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Professor Ian Cumming (Chair)
Trustee

Dated: 30 November 2022

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

I report to the trustees on my examination of the financial statements of West Midlands Ambulance Service NHS Trust General Charity (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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.

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



Jane Swann BA (Hons) BFP FCA
Azets Audit Services

1st Floor
Copthall House
1 New Road
Stourbridge
West Midlands
DY8 1PH
United Kingdom

Dated: 30-11-2022

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	15,054	532,764	547,818	36,880	216,480
Investments	4	328	-	328	35	35
Total income		15,382	532,764	548,146	36,915	216,515
Expenditure on:						
Charitable activities	5	112,312	390,422	502,734	56,154	140,072
Net (expenditure)/income for the year/						
Net movement in funds		(96,930)	142,342	45,412	(19,239)	76,443
Fund balances at 1 April 2021		152,779	95,682	248,461	-	172,018
Fund balances at 31 March 2022		55,849	238,024	293,873	95,682	248,461

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

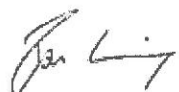
WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

BALANCE SHEET

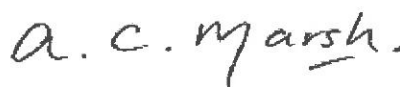
AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Investments	9	4,248		4,246	
Cash at bank and in hand		604,298		272,607	
		<u>608,546</u>		<u>276,853</u>	
Creditors: amounts falling due within one year	10	<u>(314,673)</u>		<u>(28,392)</u>	
Net current assets			293,873		248,461
Income funds					
Restricted funds	11		238,024		95,682
<u>Unrestricted funds</u>					
Designated funds	12	17,660		17,660	
General unrestricted funds		<u>38,189</u>		<u>135,119</u>	
			55,849		152,779
			<u>293,873</u>		<u>248,461</u>

The financial statements were approved by the Trustees on 30 November 2022



Professor Ian Cumming (Chair)
Trustee



Professor Anthony Marsh (Chief Executive)
Trustee

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	15		331,363		100,233
Investing activities					
Investment income received		328		35	
Net cash generated from investing activities			328		35
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			331,691		100,268
Cash and cash equivalents at beginning of year			272,607		172,339
Cash and cash equivalents at end of year			604,298		272,607

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The West Midlands Ambulance Service NHS Trust General Charity are registered with the Charity Commission (Charity Registration Number 1058359).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once payment is due.

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

It is the policy of the Charity to invest in Common Investment Funds designed specifically for charities which ensures a balanced portfolio and minimises risk.

There are no direct investments made outside of the UK by the Charity. Both common investment fund holdings are material and are disclosed.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not consider that the financial statements are subject to any significant judgements or key accounting estimates.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	15,054	532,764	547,818	36,602	179,600	216,202
Legacies receivable	-	-	-	278	-	278
	<u>15,054</u>	<u>532,764</u>	<u>547,818</u>	<u>36,880</u>	<u>179,600</u>	<u>216,480</u>

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Investment income	328	35

5 Charitable activities

	Total 2022	Total 2021
	£	£
Staff welfare	182,469	136,170
Patients welfare and amenities	309,589	-
	492,058	136,170
Share of support costs (see note 6)	7,940	2,462
Share of governance costs (see note 6)	2,736	1,440
	502,734	140,072
Analysis by fund		
Unrestricted funds	112,312	56,154
Restricted funds	390,422	83,918
	502,734	140,072

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	7,630	-	7,630	2,152	-	2,152
Bank charges	310	-	310	310	-	310
Accountancy	-	2,736	2,736	-	1,440	1,440
	<u>7,940</u>	<u>2,736</u>	<u>10,676</u>	<u>2,462</u>	<u>1,440</u>	<u>3,902</u>
Analysed between Charitable activities	<u>7,940</u>	<u>2,736</u>	<u>10,676</u>	<u>2,462</u>	<u>1,440</u>	<u>3,902</u>

Overhead and support costs have been allocated as a direct cost or apportioned on an appropriate basis between Charitable and Governance Costs. Costs which are not wholly attributable to an expenditure type have been apportioned.

(a) Costs of Charitable Activities comprise all expenditure identified as wholly or mainly incurred in the pursuit of the charitable objects of the Charity. These costs are direct costs together with an apportionment of overhead and support costs.

(b) Governance Costs comprise all costs identifiable as wholly or mainly attributable to ensuring the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination together with an apportionment of overhead and support costs.

Governance costs includes payments of £1,560 (2021- £1,440) for independent examination fees, and £1,176 for accountancy fees.

7 Trustees

No payment of remuneration has been paid to Trustees in the year 2021/22 or in the year 2020/21.

No payment of expenses have been paid to Trustees in the year 2021/22 or in the year 2020/21.

There have been no transactions with Trustees or connected persons in the year 2021/22 or the year 2020/21.

There have been no costs of indemnity insurance included in the accounts for the year 2021/22 or the year 2020/21.

8 Employees

Employment costs	2022 £	2021 £
Wages and salaries	<u>7,630</u>	<u>2,152</u>

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Employees (Continued)

No staff are directly employed by the Charity (2020/21 nil).

Costs of support staff of £7,630, are included in the figure for support costs. (2021: £2,152).

Support staff are provided by West Midlands Ambulance Service, the Corporate Trustee, in a financial and administrative role. The charge is based on the number of staff hours worked to provide the service.

There were no employees whose annual remuneration was more than £60,000.

9 Current asset investments

	2022 £	2021 £
Unlisted investments	4,248	4,246

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	314,673	28,392

Other creditors relate to staff welfare and support costs incurred by West Midlands Ambulance Service University NHS Foundation Trust, for which the Charity has yet to reimburse the Trust at 31st March 2022.

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
		Resources expended	Balance at 1 April 2021		Resources expended 31 March 2022	Balance at
	£	£	£	£	£	£
NHS Charities Covid 19	77,500	(27,297)	50,202	-	(34,055)	16,147
NHS Charities Covid 19 £50k	50,000	(46,500)	3,500	-	-	3,500
NHS Charities Second wave	50,000	(10,121)	39,880	-	(35,944)	3,936
NHS Charities Starbucks	2,100	-	2,100	-	-	2,100
NHS Charities Stage 3	-	-	-	58,041	(10,834)	47,207
NHS Charities Stage 2	-	-	-	474,723	(309,589)	165,134
	<u>179,600</u>	<u>(83,918)</u>	<u>95,682</u>	<u>532,764</u>	<u>(390,422)</u>	<u>238,024</u>

NHS Charities Covid 19 are funds to be used to support the well being of NHS staff, volunteers and patients.

NHS Charities Second wave are funds to be used to support the health and well being of staff, volunteers and patients affected by the second wave of Covid-19.

NHS Charities Starbucks are funds to be used to contribute towards physical and/or mental well being of staff and volunteers.

NHS Charities Stage 3 are funds to be used to support the long recovery of the NHS from Covid 19.

NHS Charities Stage 2 are funds to be used to support the effective partnerships between the NHS and its community partners.

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Designated funds

Those funds which are not restricted income funds, are unrestricted income funds which are sub analysed between designated (earmarked) funds where the donor has made known their non binding wishes or where the trustees, at their discretion, have created a specific fund for a specific purpose, and wholly unrestricted funds which are wholly at the trustees' unfettered discretion.

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Incoming resources	Balance at 31 March 2022
	£	£	£	£	£
First Responder Funds	15,137	-	15,137	-	15,137
Pandalance	667	-	667	-	667
CFR Scheme	599	-	599	-	599
CPO's	1,257	-	1,257	-	1,257
	<u>17,660</u>	<u>-</u>	<u>17,660</u>	<u>-</u>	<u>17,660</u>

The C&W First Responder Fund relates to donations made, via the WMAS Charitable fund, to the Community First Responder funds in the Coventry and Warwickshire area, the funds will be used to assist in the running of the community schemes on request from the Community Response Manager for the Coventry and Warwickshire area.

The Staffs CPO Fund relates to donations made, via the WMAS Charitable fund, to the Community First Responder funds in the Staffordshire area, the funds will be used to assist in the running of the community schemes on request from the Community Response Manager for the Staffordshire area.

The Pandalance fund includes donations made for the wellbeing and care of children whilst being transported for hospital and medical reasons.

The CFR Scheme fund includes donations made to be used to assist in the running of the Community First Responder (CFR) schemes.

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Current assets/ (liabilities)	55,849	238,024	293,873	152,779	95,682	248,461
	<u>55,849</u>	<u>238,024</u>	<u>293,873</u>	<u>152,779</u>	<u>95,682</u>	<u>248,461</u>

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 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 West Midlands Ambulance Service NHS Trust General Charity.

The accounts include expenditure from the West Midlands Ambulance Service University NHS Foundation Trust, where the Trustees are also members of the Trust Board of the Corporate Trustee.

Expenditure invoiced from West Midlands Ambulance Service University NHS Foundation Trust:

	2021-2022	2020-2021
Staff Welfare costs	£ 182,000	£ 107,000
Support staff costs	£ 7,600	£ 2,000
Patient Welfare costs	£ 310,000	-
TOTAL	£ 499,600	£ 109,000

As at 31 March 2022, the Charity owed West Midlands Ambulance Service NHS Trust £314,673 (£26,953 March 2021).

Name, nature of connection, description of activities undertaken and details of any qualifications expressed by their auditors	2021-22		2020-21	
	Turnover of Connected Organisation £000	Net Profit/ (Loss) for the Connected Organisation £000	Turnover of Connected Organisation £000	Net Profit/ (Loss) for the Connected Organisation £000
WEST MIDLANDS AMBULANCE SERVICE UNIVERSITY NHS FOUNDATION TRUST CORPORATE TRUSTEES	407,155	3,479	396,061	285

WEST MIDLANDS AMBULANCE SERVICE NHS TRUST GENERAL CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15	Cash generated from operations	2022	2021
		£	£
	Surplus for the year	45,412	76,443
	Adjustments for:		
	Investment income recognised in statement of financial activities	(328)	(35)
	Movements in working capital:		
	Increase in creditors	286,279	23,825
	Cash generated from operations	331,363	100,233
