

## **West Midlands Ambulance Service NHS Trust General Charity**

<b>Address</b>	<b>Ambulance Headquarters Millennium Point Waterfront Business Park Waterfront Way Brierley Hill West Midlands DY5 1LX</b>
<b>Independent Examiners</b>	<b>Azets Audit Services Ltd 1<sup>st</sup> Floor, Copthall House 1 New Road STOURBRIDGE West Midlands DY8 1PH</b>
<b>Bankers</b>	<b>Royal Bank of Scotland Plc Government Bnkg Serv Branch EC2M 4BA</b>
<b>Investment Managers</b>	<b>C.C.L.A. Investment Management Ltd. 80 Cheapside London EC2V 6DZ</b>
<b>Legal Advisors</b>	<b>Mills and Reeve 54 Hagley Road Edgbaston BIRMINGHAM B16 8PE</b>

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## **TRUSTEES ANNUAL REPORT for the year ending 31 March 2023**

### **Introduction**

The Trustees present their Annual Report and Financial Statements of the Trust for the year ended 31<sup>st</sup> March 2023. 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 Governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and reporting by Charities (effective 1 January 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.

The Trust receives donations, grants and legacies from patients and other members of the public. The funds which amounted to £220k at 31 March 2023 are used for purposes relating to the NHS.

### **Background**

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.

### **Establishment**

The registered number of the Charity is 1058359.

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. Its Directors are: -

<i>Professor Ian Cumming</i>	<i>Chair</i>	<i>Appointed: 1 April 2020</i>
<i>Mrs Wendy Farrington-Chadd</i>	<i>Non-Executive Director</i>	<i>26 January 2017</i>
<i>Mrs Narinder Kaur Kooner</i>	<i>Non-Executive Director</i>	<i>5 November 2018</i>
<i>Mr M Khan</i>	<i>Non-Executive Director</i>	<i>1 October 2019</i>
<i>Mr M Fessal</i>	<i>Non-Executive Director</i>	<i>1 January 2021</i>
<i>Mrs L Bayliss-Pratt</i>	<i>Non-Executive Director</i>	<i>1 April 2021</i>
<i>Mrs J Jasper</i>	<i>Non-Executive Director</i>	<i>13 October 2022</i>
<i>Professor Anthony Marsh</i>	<i>Chief Executive</i>	<i>1 January 2013</i>
<i>Dr A Walker</i>	<i>Medical Director</i>	<i>2 December 2019</i>
<i>Mr Mark Docherty</i>	<i>Director of Nursing, Quality and Clinical Commissioning</i>	<i>17 November 2014</i>
<i>Mrs Karen Rutter</i>	<i>Director of Finance</i>	<i>1 March 2022 to 31 August 2022 &amp; 1 May 2023</i>
<i>Mr Paul Jarvis</i>	<i>Interim Director of Finance</i>	<i>15 August 2022 to 30 April 2023</i>

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.

### **Objectives, activities and achievements**

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.

### **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.

### **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.

### **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.

### **Financial Performance and Summary**

These accounts have been prepared on a receipts and payments basis in accordance with the Charity Commission publication CC16

<b>Summary of Income &amp; Expenditure</b>	<b>2022-23 £000</b>	<b>2021-22 £000</b>
Total Income	234	548
Total Expenditure	(618)	(217)
Net incoming/(outgoing) before transfers	(384)	331
Cash fund balances at 1 April	604	273
<b>Cash fund balances at 31 March</b>	<b><u>220</u></b>	<b><u>604</u></b>

<b>Statement of Assets &amp; Liabilities</b>	<b>31 March 2023 £000</b>	<b>31 March 2022 £000</b>
Cash funds	220	604
Investment Assets	4	4
Liabilities	(95)	(315)

The above is a summary of the main statutory financial statements which have been subject to independent examination. Anyone wishing to receive a full set of these accounts should apply to:

Mrs K Rutter, 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 2022-23

The accounts of the West Midlands Ambulance Service NHS Trust General Charity.

### FOREWORD

These accounts have been prepared on a receipts and payments basis and in accordance with the requirements of the Charities Act 2011.

### STATUTORY BACKGROUND

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

### MAIN PURPOSE OF THE FUNDS HELD ON TRUST

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

Signed by:



on behalf of the Trustees on the 29.11.23

**Statement of trustees' responsibilities**

The Trustees are responsible for:

- ♦ keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust and to enable them to ensure that the accounts comply with requirements in the Charities Act 2011;
- ♦ establishing and monitoring a system of internal control; and
- ♦ establishing arrangements for the prevention and detection of fraud and corruption.

The trustees are required under the Charities Act 2011 to prepare accounts for each financial year. In preparing those accounts, the trustees are required to:

- ♦ apply on a consistent basis accounting policies;
- ♦ make judgements and estimates which are reasonable and prudent; and
- ♦ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

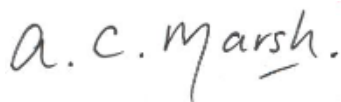
The trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 3 to 12 attached have been compiled from and are in accordance with the financial records maintained by the Trustee.

By Order of the Trustee

Signed:



Trustee ..... Date 29.11.23



Trustee ..... Date 29.11.23

## **Independent Examiner's Report to the Trustees of West Midlands Ambulance Service General Charity**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Jane Swann BA(Hons) BFP FCA

Azets

1<sup>st</sup> Floor

Copthall House

1 New Road

Stourbridge

West Midlands

DY8 1PH

United Kingdom

Dated: ...29.11.23.....

**Income and Expenditure for the year ended 31 March 2023**

	Note	Unrestricted Funds £000	Restricted Funds £000	<b>2022-23 Total Funds £000</b>	2021-22 Total Funds £000
<b>Income</b>					
Donations & Grants	3	17	206	<b>223</b>	548
Legacies	3	7	0	<b>7</b>	0
Investment Income	8.3	4	0	<b>4</b>	0
<b>Total Income</b>		<b>28</b>	<b>206</b>	<b>234</b>	548
<b>Expenditure</b>					
Staff Welfare	4	37	64	<b>101</b>	153
Patients Welfare and amenities	4	0	506	<b>506</b>	60
Governance costs	4.1	11	0	<b>11</b>	4
<b>Total expenditure</b>		<b>48</b>	<b>570</b>	<b>618</b>	<b>217</b>
<b>Net income/(expenditure)</b>		<b>(20)</b>	<b>(364)</b>	<b>(384)</b>	331
Cash funds brought forward		108	496	<b>604</b>	273
<b>Cash funds carried forward</b>		<b>88</b>	<b>132</b>	<b>220</b>	<b>604</b>

The notes at pages 5 to 12 form part of these accounts.



**Statement of Assets & Liabilities as at 31 March 2023**

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2023 £000	Total at 31 March 2022 £000
<b>Cash funds</b>					
Cash at bank and in hand	10	88	132	220	604
<b>Investment Assets</b>					
Investments	8	4	0	4	4
<b>Liabilities</b>					
Other creditors	11	48	47	95	315

The notes at pages 5 to 12 form part of these accounts.

Signed:



Date: 20.11.23

## **Notes to the Accounts**

### **1 Accounting Policies**

#### **1.1 Accounting Convention**

The financial statements have been prepared on a receipts and payments basis in accordance with the Charity Commission CC16

#### **1.2 Structure of 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.

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 major funds held in each of these categories are disclosed in note 12

### **1.3 Allocation of Overhead and Support Costs**

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. The analysis of overhead and support costs and the basis of allocation is shown in note 4.

- 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 as shown in the second stage allocation disclosed in note 4.
- 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.

### **1.4 Fixed Asset Investments**

The Common Investment Funds Units are included in the Statement of Assets and Liabilities at the closing dealing price at 31st March 2023. In line with the receipts and payments basis of preparation, the net gains and losses arising on revaluation throughout the year are not reflected in the accounts, only the sale and purchase of such assets.

**1.5 Pooling Scheme**

The Charity does not operate a pooling scheme.

**2 Related party transactions**

During the year none of the Trustees, as listed below, 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.

Professor A C Marsh, Chief Executive  
Mr P Jarvis, Interim Director of Finance  
(from 15 August 2022 until 30 April 2023)  
Mrs K Rutter, Interim Director of Finance  
(until 31 August 2022)  
Mrs K Rutter, Director of Finance  
(from 1 May 2023)  
Mr M Docherty, Director of Nursing, Quality  
& Clinical Commissioning  
Dr A Walker, Medical Director

Professor I Cumming, Chair  
Mrs L Bayliss-Pratt, Non-Executive Director  
Mrs W Farrington-Chadd, Non-Executive Director  
Mrs N Kaur Kooner, Non-Executive Director  
Mr M Khan, Non-Executive Director  
Mr M Fessal, Non-Executive Director  
Mrs J Jasper, Non-Executive Director  
(from 13 October 2022)

The Charitable Trust has expenditure from the West Midlands Ambulance Service University NHS Foundation Trust where the Trustee (whose names are listed above) are also members of the Trust Board of the Corporate Trustee.

Expenditure from West Midlands Ambulance Service University NHS Foundation Trust:

	2022-23 '£000	2021-22 £'000
Staff Welfare costs	95	150
Support staff costs	8	2
Patient Welfare costs	506	60
	<hr/> 609	<hr/> 212

As at 31 March 2023, the Charity owed West Midlands Ambulance Service NHS Trust £46k (£0 March 2022).

<b>3 Analysis of Income</b>	Unrestricted Funds £000	Restricted Funds £000	<b>Total 2022-23 £000</b>	Total 2021-22 £000
Donations from individuals	17	10	<b>27</b>	15
Grants from NHS Charities Together	0	196	<b>196</b>	533
<b>Total Donations &amp; Grants</b>	<b>17</b>	<b>206</b>	<b>223</b>	<b>548</b>
Legacies	7	0	<b>7</b>	0
Investment Income	4	0	<b>4</b>	0
<b>Total Voluntary Income</b>	<b>28</b>	<b>206</b>	<b>234</b>	<b>548</b>

<b>4 Analysis of Expenditure</b>	Grant funded Activity £000	Support Costs £000	<b>Total 2022-23 £000</b>	Total 2021-22 £000
Staff Welfare	101	0	<b>101</b>	153
Patients Welfare and Amenities	506	0	<b>506</b>	60
Governance costs	0	11	<b>11</b>	4
	<b>607</b>	<b>11</b>	<b>618</b>	<b>217</b>

<b>4.1 Governance Costs</b>	<b>Total 2022-23 £000</b>	<b>Allocate to Governance £000</b>	<b>Residual to Apportion £000</b>	<b>Basis of Allocation</b>
Staff Welfare	8	8	0	Allocated on time
Patients Welfare and Amenities	0	0	0	Allocated on time
Independent Examiner	3	3	0	Governance
	<b>11</b>	<b>11</b>	<b>0</b>	

## **5 Grants paid to individuals**

There have been no grants made to individuals during the year 2022/23 or during the year 2021/22

## **6 Analysis of Staff Costs**

No staff are directly employed by the Charity (2021/22 nil)

Costs of support staff, of £7,630, are included in the figure for support costs detailed in note 4. (2022: £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.

## **7 Independent Examiners Remuneration**

The independent examiners remuneration/accountancy fees of £2,700 (2022: £1,440) related solely to independent examination work. The Charity did not commission any additional work from the accountant.

<b>8</b>	<b>Analysis of Fixed Asset Investments</b>	<b>2022-23</b>	<b>2021-22</b>
<b>8.1</b>	<b>Movements during the year</b>	<b>£000</b>	<b>£000</b>
	Market value at start of year	4	4
	Less: Disposals at carrying value	0	0
	Add: Acquisitions at cost	0	0
	Net gain on revaluation	0	0
	Market value at end of year	<u>4</u>	<u>4</u>
	Historic cost at year end	<u>4</u>	<u>4</u>

<b>8.2</b>	<b>Market value at 31 March 2023</b>			<b>2022-23</b>	<b>2021-22</b>
		Cost	Held	<b>Total</b>	<b>Total</b>
	Units	£	in UK	<b>£000</b>	<b>£000</b>
	Investments in Common Deposit or Common Investment Fund				
	COIF Equity Fund	0	0	0	0
	COIF Deposit Fund		4	4	4
		<u>0</u>	<u>4</u>	<u>4</u>	<u>4</u>

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.

<b>8.3</b>	<b>Total gross income from Investments</b>	Held in UK £000	<b>2022-23 Total £000</b>	<b>2021-22 Total £000</b>
	Fixed Asset Investments	0	0	0
	Interest from business current account	4	4	0
	Cash held in High Interest Bearing Account	0	0	0
		<u>4</u>	<u>4</u>	<u>0</u>

**9 Analysis of Current Assets**

<b>Debtors:</b>		<b>2022-23</b>	2021-22
		<b>Total</b>	Total
<b>9.1 Amounts falling due within one year:</b>		<b>£000</b>	£000
Other debtors		<u>0</u>	<u>0</u>
Total debtors falling due within one year		<u>0</u>	<u>0</u>
<b>9.1 Amounts falling due after more than one year:</b>			
Total debtors falling due after more than one year		<u>0</u>	<u>0</u>
<b>Total debtors</b>		<u>0</u>	<u>0</u>

**10 Analysis of cash and deposits**

	<b>2022-23</b>	2021-22
	<b>Total</b>	Total
	<b>£000</b>	£000
Royal Bank of Scotland	<b>220</b>	604
Lloyds TSB Business Account	<b>0</b>	0
Natwest Business Account	<b>0</b>	0
	<u><b>220</b></u>	<u><b>604</b></u>

**11 Liabilities**

	<b>2022-23</b>	2021-22
<b>11.1 Amounts falling due within one year:</b>	<b>£000</b>	£000
Other creditors	<b>95</b>	315
Total creditors falling due within one year	<u><b>95</b></u>	<u>315</u>

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 2023.

**11.2 Amounts falling due after more than one year:**

Total creditors falling due after more than one year	<u>0</u>	<u>0</u>
<b>Total liabilities</b>	<u><b>95</b></u>	<u><b>315</b></u>

**12 Analysis of Charitable Funds**

<b>12.1 Restricted Funds</b>	Balance 31 March 2021-22 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	<b>Balance 31 March 2022-23 £000</b>
NHS Charities Covid 19	25	0	(9)	0	0	<b>16</b>
NHS Charities Second Wave	4	0	(4)	0	0	<b>0</b>
NHS Charities Starbucks	2	0	(2)	0	0	<b>0</b>
NHS Charities Stage 3	52	77	(50)	0	0	<b>79</b>
NHS Charities Stage 2	413	119	(505)	0	0	<b>27</b>
Warwick Masonic Bleed Kits	0	10	0	0	0	<b>10</b>
<b>Total</b>	<b>496</b>	<b>206</b>	<b>(570)</b>	<b>0</b>	<b>0</b>	<b>132</b>

NHS Charities funding relates to grants made by NHS Charities Together to the charity.

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.

Warwick masonic bleed kits relates to funding to fund bleed control kits.

<b>12.2 Unrestricted and Designated (Earmarked) Funds</b>	Balance 31 March 2021-22 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	<b>Balance 31 March 2022-23 £000</b>
Staff & Patient Welfare Fund	91	28	(47)	0	0	<b>72</b>
C&W Panda lance fund	1	0	(1)	0	0	<b>0</b>
C&W First responder Fund	15	0	0	0	0	<b>15</b>
Staffordshire CFR Scheme	0	0	0	0	0	<b>0</b>
Staffordshire CPO scheme	1	0	0	0	0	<b>1</b>
	<b>108</b>	<b>28</b>	<b>(48)</b>	<b>0</b>	<b>0</b>	<b>88</b>

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.



**15 Trustee and connected persons transactions****15.1 Trustee expenses reimbursed**

No payment of expenses have been paid to Trustees in the year 2022/23 or in the year 2021/22.

**15.2 Trustee remuneration**

No payment of remuneration has been paid to Trustees in the year 2022/23 or in the year 2021/22

**15.3 Details of transactions with Trustees or connected persons**

There have been no transactions with Trustees or connected persons in the year 2022/23 or the year 2021/22.

**15.4 Trustee indemnity insurance**

There have been no costs of indemnity insurance included in the accounts for the year 2022/23 or the year 2021/22.

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**16 Connected organisations**

Name, nature of connection, description of activities undertaken and details of any qualifications expressed by their auditors	2022-23		2021-22	
	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	432,463	24	407,155	3,479