

LONDON AMBULANCE SERVICE CHARITABLE FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

LONDON AMBULANCE SERVICE CHARITABLE FUND

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Foreword

The Charity's annual report and accounts for the year ended 31 March 2021 have been prepared by the Corporate Trustee in accordance with the Statement of Recommended Practice by Charities (SORP FRS 102) as it applies from 1 January 2015, applicable UK Accounting Standards and the Charities Act 2011.

The Charity has a Corporate Trustee, the London Ambulance Service NHS Trust. The members of the Trust Board who served during the financial year were as follows:

Board Member	Designation within the Trust
Heather Lawrence	Chairman
Garrett Emmerson	Chief Executive Officer
Rommel Pereira	Non-Executive Director
Mark Spencer	Non-Executive Director
Karim Brohi	Non-Executive Director
Fergus Cass	Non-Executive Director (Resigned 28/02/2021)
Jayne Mee	Non-Executive Director
Sheila Doyle	Non-Executive Director
Lorraine Bewes	Chief Finance Officer
Khadir Meer	Chief Operating Officer
Fenella Wrigley	Chief Medical Officer
Patricia Bain	Chief Quality Officer (Resigned 28/02/2021)
Dr John Martin	Chief Paramedic and Quality Officer (Appointed 01/03/2021)

REFERENCE AND ADMINISTRATIVE DETAILS

The London Ambulance Service Charitable Fund (No 1061191) was entered on the Central Register of Charities on 7 March 1997. It is an NHS Special Purpose Charity.

Charitable funds received by the Charity are accepted, held and administered as funds for purposes relating to the health service in accordance with the National Health Service Act 1977 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

Trustee

The London Ambulance Service NHS Trust is the Corporate Trustee of the Charitable Funds governed by the law applicable to Trusts, principally the Trustee Act 2000 and also the law applicable to Charities which is governed by the Charities Act 2011.

The Board has devolved responsibility for the on-going management of the funds to the Charitable Funds Committee which administers the funds on behalf of the Corporate Trustee.

This committee was formed on 7 March 1997 and the names of the people who served during the year as agent for the Corporate Trustee as permitted under regulation 16 of the NHS Trust (Membership and Procedures) Regulations 1990 and reports to the Board Members were as follows:

Fergus Cass	(Chairman) Resigned 28/02/2021
Rommel Pereira	(Acting Chairman) 01/03/2021
Lorraine Bewes	(Chief Finance Officer)
Antony Tiernan	(Director of Communications and Engagement)
Michael John	(Head of Financial Services)
Chris Hartley-Sharpe	(Head of First Responders)

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James Stanton	(Head of Corporate Governance)
Eddie Brand	(UNISON representative)
Syma Dawson	(Committee Secretary)

The Charitable Funds Committee normally meets once a year and the minutes of the meeting are received by the Trust Board in the public agenda. In addition a sub group of the Charitable Funds Committee meets on a regular basis to review grant applications and financial performance of the fund.

Principal Charitable Fund Adviser to the Board

Lorraine Bewes, Chief Finance Officer, is the budget holder, who under a scheme of delegated authority approved by the Corporate Trustee, has day-to-day responsibility for the management of the Charitable Fund, and must personally approve, on behalf of the Corporate Trustee, all expenditure over £1,000 with an upper limit of £25,000 using her delegated authority.

Michael John, Deputy Chief Financial Accountant, acts as the principal officer overseeing the day-to-day financial management and accounting for the charitable funds during the year.

Principal Office

The principal office, which is also the registered office, for the charity is:

Finance Department
London Ambulance Service NHS Trust
220 Waterloo Road
London SE1 8SD

Principal Professional Advisers

Bankers

Lloyds Bank plc.
City Office
Bailey Drive
Gillingham Business Park
Gillingham
Kent
ME8 0LS

Independent Examiner

Elizabeth Jackson
Ernst & Young LLP
Luton

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STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has two funds, the Voluntary Responders restricted fund and the General Fund. The General Fund was established using the model declaration of trust and all the funds held on trust as at the date of registration were part of this fund. The Voluntary Responders Fund was launched in March 2012. This fund supports the work of volunteer lifesavers in the capital.

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. Non-Executive members of the Trust Board are appointed by the NHS Appointments Commission and Executive members of the Board are subject to recruitment by the NHS Trust Board. The NHS Trust as corporate trustee appoints the Charitable Funds Committee to manage the charitable funds under delegated authority.

Newly appointed members of the Trustees Board and the Charitable Funds Committee receive copies of the standing orders which include the terms of reference for the Charitable Funds Committee.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- Control, manage and monitor the use of the fund's resources;
- Manage and monitor the receipt of income and support/guide any fundraising activities;
- Ensure that best practice is followed in the conduct of its affairs fulfilling all of its legal responsibilities;
- Ensure that the Investment Policy approved by the NHS Trust Board as Corporate Trustee is adhered to and performance is continually reviewed whilst being aware of ethical considerations; and
- Keep the Trust Board fully informed on the activity, performance and risks of the charity.

The financial record and day to day administration of the funds are dealt with by the Finance Department of the London Ambulance Service NHS Trust whose address is given above.

Trustees' Responsibilities in the Preparation of Financial Statements

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Risk Management

The charitable funds committee has considered the major risks to which the Charity is exposed. They have reviewed systems and identified steps to mitigate those risks. Two major risks have been identified and arrangements have been put in place to mitigate those risks.

Future Levels of Income

The Charity is reliant on donations to allow it to make grants to the NHS Trust. If income falls, then the charity would not be able to make as many grants or enter into longer term commitments with the NHS Trust it supports.

The committee mitigates the risk that income will fall by developing a charity strategy with expanding various income streams, which will provide a co-ordinated approach to raising funds. The Charity will consider collaborative campaigns for fundraising with other NHS charities and share resources to minimise risk. Fundraising activity will be benchmarked against our peers and reviews undertaken after major campaigns and events to understand what worked well and how things could be done better.

Unforeseen changes in the operation of the NHS

The NHS is, by its very nature, subject to national changes in government policy as well as local politically driven decisions. The charitable funds committee has identified this as a risk as it may mean initiatives or healthcare activities supported by the Charity are no longer delivered in the London area. The committee regularly liaises with NHS partners to understand the changes that they are facing at an early stage.

ACHIEVEMENTS AND PERFORMANCE

Partnership Working and Networks

London Ambulance Service NHS Trust and its staff are the main beneficiaries of the charity and is a related party by virtue of it being the Corporate Trustee of the charity. By working in partnership with the Trust, the charitable funds are used to best effect and so when deciding on the most beneficial way to use charitable funds; the Corporate Trustee has regard to the main activities and plans of the Trust. The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of the fund.

OBJECTIVES AND ACTIVITIES

The Charity has the following objective:

Voluntary Responders Group

To apply the income, and at its discretion, so far as may be permissible, the capital to advance health, save lives and to promote the efficiency of ambulance services, and in particular, but without limitation by the

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promotion of volunteering within London Ambulance Services' geographical area of responsibility and in relation to its services.

General Fund

To apply the income, at its discretion, for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by the London Ambulance Service NHS Trust.

The Charitable Funds Committee have agreed that the main purpose of the general fund is to fund projects for the benefit of all employees of the London Ambulance Service NHS Trust.

The London Ambulance Service Charitable Fund is defined as a Public Benefit Entity. The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the Public Benefit requirements under the Charities Act 2011.

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ANNUAL REVIEW

Donations received by the Voluntary Responders Fund are applied to advance health, save lives and to promote the efficiency of ambulance services, particularly, but not limited to, the promotion of volunteering within the geographical area served by the London Ambulance Service.

We've had 257 volunteers who have made 8,941 emergency responses, 1,612 community first responses and delivered 1,271 shifts on double crewed ambulances during the year to 31 March 2021.

Donations received by the General Fund in the past and currently are specifically given to thank ambulance staff. Hence, the main charitable activities undertaken by the fund are those which will benefit staff by providing goods and services that the NHS is unable to provide. Typical examples are grants towards improved facilities for staff at ambulance stations.

We have provided over 5,000 hot flasks (£38,000) to staff, £100,000 to set up a mobile 'tea truck' which visited hospitals and ambulance stations across London to provide refreshments to paramedics and other ambulance crew, to support staff with their mental and physical health. We also spent £74,000 to improve Intranet facility and set up a 'Live' TV for staff education and training.

Grant Making Policy

Each year applications are invited from any member of the London Ambulance Service. Based on their knowledge of the service, the Charitable Funds Committee agrees funding priorities and reviews the applications for quality and value for money.

FINANCIAL REVIEW

Reserves are needed to provide funds, which can be designated to specific projects to enable those projects to be undertaken at short notice.

The level of reserves are monitored and reviewed by the Corporate Trustee, on an annual basis, free reserves at 31 March 2021 were £235,000 (2019/2020: £106,000).

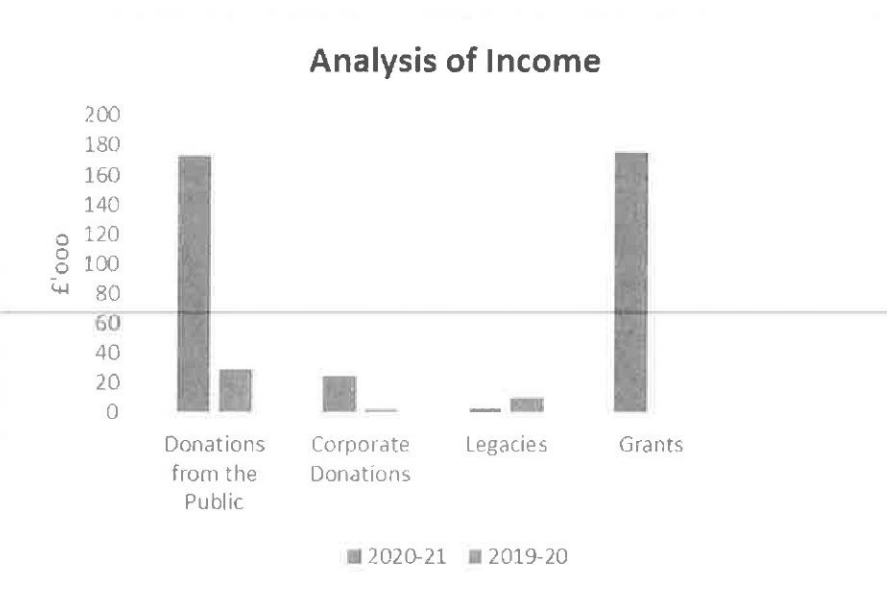
The net assets of the charity as at 31 March 2021 were £257,000 (31 March 2020: £243,000). Overall net assets increased by £14,000 (31 March 2020: £25,000) due to an in year surplus.

The main source of income of the charity is donations. Total incoming resources for the year were £377,000 (2019/2020: £41,000).

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Source of Funds

The chart below shows our main sources of income this year and last year. Our largest source of income continues to be gifts and donations from the public, either direct or through corporate giving. But the chart shows that there are new sources of grant income from NHS Charities Together.

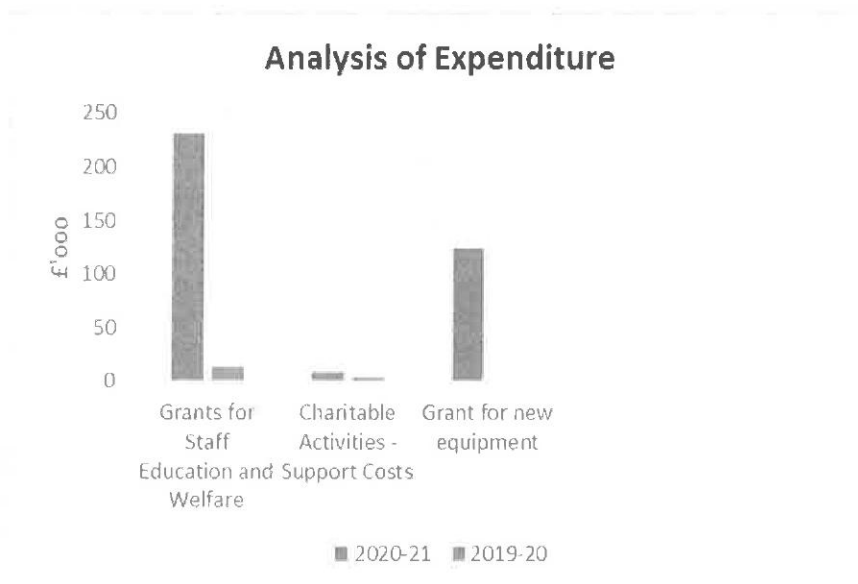


Donations and legacies – our largest source of income is giving by the public and by companies keen to support their local community totalling £200,594 (31 March 2020: £41,000).

We're grateful to have received a grant from NHS Charities Together during the year of £176,100 to fund initiatives for staff welfare and education.

What we spend the money on

As the chart below shows, our largest area of spend was on charitable activities in the form of grants. We have spent more on staff welfare this year. The total expenditure for the year was £363,000 (31 March 2020: £16,000).



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Staff Education and Welfare - we spent £230,000 on initiatives to support the staff who care for the patients. Ensuring staff are well trained and supported benefits the quality of care they provide. We paid £38,000 for hot flasks for the staff, £100,000 to provide a mobile 'tea truck' to supply refreshments to paramedics and other ambulance crew across hospitals and ambulance stations.

Internal communications is a particular challenge in ambulance trusts as a large majority of our staff and volunteers work 24/7 and are not based on a dedicated site. Most work in pairs on ambulances and spend very little time at an ambulance station or by a computer.

To face this challenge we launched LAS TV Live in June 2020, a TV show where our staff and volunteers receive real-time updates from our most senior leaders and ask questions and provide feedback. In addition, we have an enhanced Intranet which provides educational resource to all staff to access at any time at their convenience. The total cost of LAS TV Live and enhancing the Intranet was £74,000.

We purchased 3 ambulance vehicles for the London Ambulance Service NHS Trust for use by the voluntary responders group worth £124,000 from a donation made in 2018/19.

The charity has no employees so relies on the London Ambulance Service NHS Trust staff to review the appropriateness of grant applications. Each year the Charitable Funds Committee sets a budget and reviews income and expenditure against this budget once a year.

Reserves Policy

The Trustee recognises its obligation to ensure that funds received by the charity should be spent effectively in accordance with the funds objectives. The charity's reserves comprise those funds freely available for its general purposes. The reserves are held at a level that will enable the charitable fund to operate for a year. The charities hold reserves of £3,000 for this purpose.

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OUR FUTURE PLANS

The future plans for the London Ambulance Service Charitable Fund is to expand the Volunteer Emergency and Community First Responders schemes in order that more patients can benefit and also to continue to fund projects for the benefit of staff education and welfare.

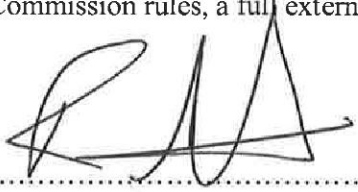
The Responders Fund has been set-up to support the groups of volunteers that operate under the management of the London Ambulance Services First Responder department. These include community first responders, emergency responders, staff at public access defibrillator sites and members of the public that have received resuscitation training.

Our future plans are to establish the framework for recruiting 100,000 London Lifesavers, and the training programme for those that will require training. Finalise the new training arrangements for Emergency Responders and Community First Responders and start recruiting with an objective of doubling the number of volunteers in each group. Consolidate the arrangements for volunteers to work on double-crewed ambulances and roll out the scheme for Community First Responders to respond to uninjured fallers.

We will continue to work very closely with NHS Charities Together through our membership, and apply for available grants where we can meet the criteria and where it will add value. The charity plans to roll out the LAS Community Defibrillator scheme with a target to increase the number of public access defibrillators to 10,000. There is also a Recovery Grant which we can apply for by the end of 2021 to support the longer term recovery of staff, volunteers and patients as we recover from the pandemic.

We are planning recruitment of a Head of Charity Development funded by the London Ambulance Service NHS Trust to drive the direction, strategy and forward planning for the charity. This will provide enhanced governance for the Charity in line with growth of the Charity's operations.

It is anticipated that the Charity's income will grow over £500k in the next financial year, and in line with Charity Commission rules, a full external audit will be conducted on the financial statements.

Signed: 

Robert Alexander, Chair of the Charitable Funds Committee on behalf of the Corporate Trustee

Date: 25 Jan 2022

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STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND ACCOUNTS

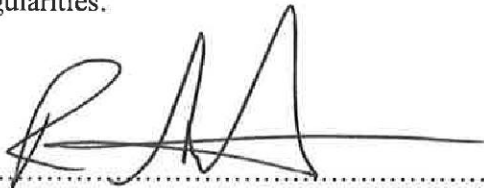
Under charity law, the trustees are responsible for preparing the trustees' annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the income and expenditure for that period.

In preparing these financial statements, generally accepted practice requires 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 SORP 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, 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. The trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at the time, and to enable the trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The trustees have general responsibility for taking such steps as are reasonably open to the trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Signed:



Robert Alexander, Chair of the Charitable Funds Committee on behalf of the Corporate Trustee

Date: 25 JAN 2022

Independent examiner's report to the trustees of London Ambulance Service Charitable Fund

I report on the accounts of the London Ambulance Service Charitable Fund for the year ended 31 March 2021, which are set out on pages 12 to 24.

Responsibilities and basis of report

As the charity trustees of the London Ambulance Service Charitable Fund 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 Charitable Fund's accounts carried out under section 145 of the 2011 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, which are available in the Charity commission guidance for independent examination of charity accounts: Directions and guidance for examiners.

Independent examiner's statement

Since the Charitable Fund'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 the Chartered Institute of Public Finance and Accountancy, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

- ▶ the accounting records were not kept in respect of the Charitable Fund as required by section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did not comply with the accounting 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 '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.

Use of our report

This report is made solely to the trustees, as a body, in accordance with our engagement letter dated 17 December 2021. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for this examination, for this report, or for the statements made.

E. Jackson.

Name: Elizabeth Jackson

For and on behalf of Ernst & Young LLP

Relevant professional qualification or body: Chartered Institute of Public Finance and Accountancy

Address: Luton

Date: 26 January 2022

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	2020-21 Unrestricted Funds £000	2020-21 Restricted Funds £000	2020-21 Total Funds £000	2019-20 Total Funds £000
Income from:					
Donations and Legacies	3	181	20	201	41
Charitable Activities	4	-	176	176	-
Total income		181	196	377	41
Expenditure on:					
Charitable activities	5	52	311	363	16
Total expenditure		52	311	363	16
Net income/ (expenditure)		129	(115)	14	25
Net movement in funds		129	(115)	14	25
Reconciliation of Funds					
Total funds brought forward		106	137	243	218
Transfer between funds		-	-	-	-
Total funds carried forward		235	22	257	243

The net movement in funds for the year arises from the charity's continuing operation. No separate statement of total recognised gains and losses has been presented as all such gains and losses have been dealt with in the statement of financial activities.

The notes at pages 15 to 24 form part of these accounts.

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BALANCE SHEET AS AT 31 MARCH 2021

		2020-21 Unrestricted Funds £000	2020-21 Restricted Funds £000	2020-21 Total Funds £000	2019-20 Total Funds £000
	Note				
Current Assets					
Stock	6	-	-	-	124
Debtors	7	9	-	9	3
Cash at bank and in hand	8	266	22	288	250
Total current assets		275	22	297	377
Creditors: Amounts falling due within one year	9	40	-	40	134
Net current assets/ (liabilities)		235	22	257	243
Total assets less current liabilities		235	22	257	243
Total net assets		235	22	257	243
Funds for the charity					
Income Funds:	12				
Restricted fund		-	22	22	137
Unrestricted fund		235	-	235	106
Total charity funds		235	22	257	243

The accounts set out on pages 12 to 24 were approved by the Corporate Trustee on 25 January 2022, and signed on its behalf by

Signed: 

Robert Alexander, Chair of the Charitable Funds Committee on behalf of the Corporate Trustee

Date: 25 Jan 2022

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Note	2020-21 Total Funds £000	2019-20 Total Funds £000
Cash Flows from operating activities:			
Net Cash provided by (used in) operating activities	10	38	27
Change in cash and cash equivalents in the reporting period		<u>38</u>	<u>27</u>
Cash and cash equivalents at the beginning of the reporting period	8	250	223
Cash and cash equivalents at the end of the reporting period	8	<u>288</u>	<u>250</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

1.1 Basis of preparation

The 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 Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The 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 the 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.

The trustees consider that there are no material uncertainties about the London Ambulance Service Charitable fund ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

In future years, the key risks to the London Ambulance Service Charitable Fund is a fall in income from donations but the trustees have arrangements in place to mitigate those risks.

Donations and Legacies

Donations and Legacies have been grouped together on the Statement of financial activities.

1.2 Funds Structure

Where the donor has provided for the donation to be sent in furtherance of a specified charitable purpose and has therefore created a legal restriction on use of the funds the income is allocated to a restricted income fund.

The remaining funds held by the charity are classified as unrestricted income funds. The expenditure of these funds is wholly at the trustee's unfettered discretion.

The major funds held under these categories are disclosed at note 12.

1.3 Incoming resources

All incoming resources are included in full in the Statement of Financial Activities as soon as the following three conditions can be met:

- entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable;
- probable – it is more likely than not that economic benefits associated with the transaction or gift will flow to the charity; and
- measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

Where there are terms and conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before income is recognised as the entitlement condition will not be

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

satisfied until this point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable.

Receipt is probable when:

Confirmation has been received from the representative of the estate that the payment of the legacy will be made or properly transferred and once all the conditions attached to the legacy have been fulfilled.

Material legacies which have been notified but not recognised as incoming resources in the Statement of Financial Activities are disclosed in a separate note to the accounts with an estimated amount receivable.

1.5 Resource expended and irrecoverable VAT

Liabilities are recognised as resources are expended as soon as there is a legal constructive obligation committing the charity to the expenditure. A liability is recognised where the charity is under a constructive obligation to make a transfer of value to a third party as a result of past transactions or events. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

a. Fundraising costs

The costs of generating funds are those costs attributable to generating income for the charity.

b. Charitable activities

Costs of charitable activities comprise all costs identified as wholly or mainly incurred in the pursuit of the charitable objectives.

Grants payable which are payments, made to third parties (including NHS bodies) in the furtherance of the charity's charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant. Provisions are made where approval has been given by the trustee due to the approval representing a firm intention which is communicated to the recipient.

c. Allocation of support costs

Support costs are those costs that do not relate directly to a single activity. The support costs have been allocated against charitable activities.

d. Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.6 Stock

Stock is stated at the lower of cost and net realisable value.

1.7 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

1.8 Cash at bank and in hand

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due.

1.9 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to settle the debt.

1.10 Post Balance Sheet Events

The Charity has reviewed the impact of COVID-19 and there is no evidence to suggest that the pandemic has had an impact on the Charity's assets and liabilities as at 31 March 2021.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Prior Year Comparatives by type of fund

2a. Restricted funds – Statement of Financial Activity for the year ended 31 March 2021

	2020-21 £000	2019-20 £000
Income from:		
Donations and Legacies	20	5
Charitable activities	176	-
Total income	196	5
Expenditure on:		
Charitable activities	311	8
Total expenditure	311	8
Net income/ (expenditure)	(115)	(3)
Net movement in funds	(115)	(3)
Reconciliation of Funds		
Total fund brought forward	137	140
Transfer between funds	-	-
Total fund carried forward	22	137

Restricted funds – Balance sheet for the year ended 31 March 2021

	2020-21 £000	2019-20 £000
Current Assets		
Stock	-	124
Debtors	-	-
Cash at bank and in hand	22	145
Total current assets	22	269
Creditors: Amounts falling due within one year	-	132
Net current assets/(liabilities)	22	137
Total assets less current liabilities	22	137
Total net assets	22	137
Funds for the charity		
Restricted fund	22	137
Total charity funds	22	137

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2b. Unrestricted funds – Statement of Financial Activity for the year ended 31 March 2021

	2020-21 £000	2019-20 £000
Income from:		
Donations and Legacies	181	36
Total income	<u>181</u>	<u>36</u>
Expenditure on:		
Charitable activities	52	8
Total expenditure	<u>52</u>	<u>8</u>
Net income/ (expenditure)	<u>129</u>	<u>28</u>
Net movement in funds	<u>129</u>	<u>28</u>
Reconciliation of Funds		
Total fund brought forward	106	78
Transfer between funds	-	-
Total fund carried forward	<u>235</u>	<u>106</u>

Unrestricted funds – Balance sheet for the year ended 31 March 2021

	2020-21 £000	2019-20 £000
Current Assets		
Stock	-	-
Debtors	9	3
Cash at bank and in hand	266	105
Total current assets	<u>275</u>	<u>108</u>
Creditors: Amounts falling due within one year	40	2
Net current assets/(liabilities)	<u>235</u>	<u>106</u>
Total assets less current liabilities	<u>235</u>	<u>106</u>
Total net assets	<u>235</u>	<u>106</u>
Funds for the charity		
Restricted fund	235	106
Total charity funds	<u>235</u>	<u>106</u>

LONDON AMBULANCE SERVICE CHARITABLE FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3. Income from donations and legacies

	2020-21 Unrestricted Funds £000	2020-21 Restricted Funds £000	2020-21 Total Funds £000	2019-20 Total Funds £000
Donations from individuals	153	20	173	29
Corporate donations	25	-	25	2
Legacies	3	-	3	10
	<u>181</u>	<u>20</u>	<u>201</u>	<u>41</u>

There was one legacy of £2,600 received during the year (2019/2020: £10,000).

4. Income from Charitable Activities

	2020-21 Unrestricted Funds £000	2020-21 Restricted Funds £000	2020-21 Total Funds £000	2019-20 Total Funds £000
Donations and Legacies	-	176	176	-
	<u>-</u>	<u>176</u>	<u>176</u>	<u>-</u>

5. Analysis of charitable expenditure

	Support costs £000	2020-21 Total Funds £000	2019-20 Total Funds £000
Staff welfare	363	363	16
	<u>363</u>	<u>363</u>	<u>16</u>

All grant applications are considered and approved by a sub group of the Charity Funds Committee on behalf of the Corporate Trustee.

The independent examiners remuneration of £2,244 (2019/2020: £2,244) related solely to the independent examination with no other work undertaken (2019/2020: £nil).

The charity has no employees.

LONDON AMBULANCE SERVICE CHARITABLE FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6. Stock

	2020-21 Total Funds £000	2019-20 Total Funds £000
Stock	-	124
	<u>-</u>	<u>124</u>

Stock consists of vehicles purchased from donations held by the charity before distribution to the beneficiaries.

7. Debtors

	2020-21 Total Funds £000	2019-20 Total Funds £000
Amounts falling due within one year:		
Other debtors	9	3
	<u>9</u>	<u>3</u>

8. Analysis of cash and cash equivalents

	2020-21 Total Funds £000	2019-20 Total Funds £000
Cash in hand	288	250
	<u>288</u>	<u>250</u>

LONDON AMBULANCE SERVICE CHARITABLE FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9. Analysis of Liabilities

	2020-21	2019-20
	Total	Total
	Funds	Funds
	£000	£000
Amounts falling due within one year:		
Accruals	40	134
	<u>40</u>	<u>134</u>

10. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020-21	2019-20
	Total	Total
	Funds	Funds
	£000	£000
Net income/ (expenditure) for the reporting period as per the statement of financial activities	14	25
	<u>14</u>	<u>25</u>
Adjustment for:		
(Increase)/decrease in stock	124	(124)
(Increase) decrease in debtors	(6)	-
Increase/(decrease) in creditors	(94)	126
	<u>38</u>	<u>27</u>
Net cash provided by (used in) operating activities		

11. Allocation of Support Costs and Overhead

Governance costs are those costs which relate to the day to day management of the charity. The governance costs are wholly charged against charitable activities.

LONDON AMBULANCE SERVICE CHARITABLE FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12. Analysis of Charitable income funds

a. Restricted funds

	Balance 1 April 2020 £000	Resources Expended £000	Incoming resources £000	Transfer Between Funds £000	Balance 31 March 2021 £000
Voluntary Responders Fund	137	(129)	4	-	12
Staff Welfare Fund	-	-	10	-	10
Driver Training Fund	-	(6)	6	-	-
Staff Benefit Fund	-	(176)	176	-	-
	137	(311)	196	-	22

Name of Fund

Description, nature and purpose of the fund

Voluntary Responders Fund

The objects of the restricted fund are to advance health, save lives and to promote the efficiency of ambulance services.

Staff Welfare Fund

The objects of the restricted fund are to support staff who may be facing financial difficulties.

Driver Training Fund

The objects of the restricted fund are to provide driver training for the volunteers.

Staff Benefit Fund

The objects of the restricted fund are to support improvement to the service for the benefit of staff.

b. Unrestricted income funds

	Balance 1 April 2020 £000	Resources Expended £000	Incoming resources £000	Transfer Between Funds £000	Balance 31 March 2021 £000
General Fund	106	(52)	181	-	235
	106	(52)	181	-	235

Name of Fund

Description, nature and purpose of the fund

London Ambulance Service General Fund

The objects of the unrestricted fund are that it is available for any charitable purposes relating to the NHS at the absolute discretion of the trustees.

LONDON AMBULANCE SERVICE CHARITABLE FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

The general fund includes all donations for which the donor has not expressed any preference as to how the funds shall be spent.

13. Related party transactions

The London Ambulance NHS Trust is the corporate trustee of the charity.

During the year, none of the members of the Trust Board, senior NHS Trust staff or parties related to them were beneficiaries of the charity. Neither the corporate trustee nor any member of the NHS Board has received honoraria, emoluments or expenses in the year and the Trustee has not purchased trustee indemnity insurance.

The London Ambulance Service NHS Trust waived the annual administration fee of £2,500 in both the current and previous year.

14. Trustees' remuneration, benefits and expenses

The charity's trustees give their time freely and receive no remuneration for the work that they undertake as trustees.

15. Role of Volunteers

Volunteer Emergency Responders and Community First Responders, are activated alongside LAS employees to provide an additional response to life-threatened or seriously ill or injured patients. If they arrive before the LAS response they are able to provide emergency life support to the patient. For incidents when the volunteer arrives after an LAS solo responder, they have a vital role in providing trained support to the LAS responders, adding significant benefit to patient outcomes.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers are not recognised in the accounts.