

Trustee's annual report

Introduction

From Thursday 1 January 2015, the 2005 SORP (Statement of Recommended Practice) which provides guidance for charity accounts has been replaced by a choice of SORPs which comply with both existing sets of accounting guidance. These are named:

- Financial Reporting Standard for Smaller Entities (FRSSE)
- Financial Reporting Standard 102 (FRS 102).

The YAS Charity has opted to use the FRS 102 based SORP.

The YAS Charity does not meet the criteria for a “large charity” as its income is less than £1 million. These accounts follow the reporting requirements that apply to smaller charities.

Background to the Yorkshire Ambulance Service NHS Trust Charities

Purpose

The purpose (or object) of the charity is that:

“The trustees shall hold the Trust fund upon trust to apply the income and at their discretion, so far as may be permissible, the capital for any charitable purpose or purpose relating to the National Health Service wholly or mainly for the Yorkshire Ambulance Service NHS Trust.”

The charity ensures that all money gifted to the Yorkshire Ambulance Service NHS Trust is spent in accordance with the donors' wishes. Unrestricted donations are distributed by the Charitable Funds Committee in accordance with the powers delegated to them by the YAS Board of Directors (the corporate trustee) and in accordance with the Terms of Reference of the Charitable Funds Committee.

Public benefit statement

The Yorkshire Ambulance Service Board was appointed as corporate trustee of the charitable funds by virtue of Statutory Instrument 2006, No. 1627 2006. The trustee confirms that they have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

Trustee

The Board of Yorkshire Ambulance Service NHS Trust is the corporate trustee of the Yorkshire Ambulance Service NHS Trust Charity.

The charitable trustee is responsible to the Charity Commission with regard to the management of funds and is duty bound to ensure that all money is spent in accordance with the wishes of the donor and the objective of the charity.

This charity does not hold any social investments.

Foreword by the trustee of the YAS NHS Trust Charities

Welcome to our Annual Report for 2020-21.

This report marks a truly remarkable year for the YAS Charity and globally as we have endured the COVID 19 Pandemic. As a charity, we exist to help extend and support the work of the Yorkshire Ambulance Service and the patient care the service provides. It has been a privilege to support Yorkshire Ambulance Service during a time of unprecedented pressure on our NHS.

Due to COVID 19 Pandemic our activities during 2020-21 changed considerably in response to the crisis. The pandemic affected both our grant making and our ability to raise funds. During 2020/21, we raised £328,684 and we spent £ £263,722 in grants, other support for emergency care and other charitable objectives throughout our region.

We are so proud of the work our Charity has carried out in support our Yorkshire Ambulance Service Colleagues during this time. This could not have been achieved without the outpouring of support the NHS received from the public during 2020-21. As members of the *NHS Charities Together COVID 19 Urgent Appeal* we also received unprecedented funding to support the Ambulance Service and our work took on a focus to ensure these funds were distributed appropriately.

The profile of our Charity has grown and we are committed to continuing to develop our fundraising and grants provided over coming years to fulfil our charitable aims and strategy.

Key highlights of our year:

- We supported YAS colleagues and volunteers under unprecedented pressure due to the COVID 19 Pandemic by:
 - Providing refreshments, and other sundry items for the immediate benefit of our colleagues and volunteers.
 - Funding thanks and recognition projects in partnership with YAS Trust, in support and praise of the endurance and resilience all YAS colleagues and volunteers showed during 2020-21. This included Thank You Cards and a keepsake award badge.
 - Providing more than 100 hardship support grants totaling almost £27,300 to support YAS Colleagues and Volunteers in financial hardship, especially due to the COVID Pandemic
 - Providing £20,313 for outdoor furniture and adaptations to working environments so that colleagues could take breaks while to adapting to new social distancing requirements.
 - Funding various training programs to support the resilience of colleagues and volunteers, including training to establish several “Schwartz Rounds” facilitators, and emotional resilience training for our volunteers.
 - Tragically YAS lost 5 Collogues; as a result of the COVID 19 Pandemic. The Charity offered and provided payments to all families to support them during this incredibly difficult time

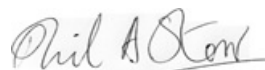
As well as our COVID 19 related work the Charity continued its work placing community public access defibrillators (CPADs) and automatic emergency defibrillators (AEDs) in public places in partnership with local community groups. We placed 21 new devices totaling £22,291.

A further grant of £78,605 was received from the West Yorkshire Violence Reduction Unit to support immersive technology for YAS's innovative 999 Aspire Programme. This grant of a similar nature started in 2019/20, with £79,000 for the program.

Once again we supported the "Restart a Heart" campaign to deliver online CPR training to students across Yorkshire whilst unable to visit schools due to the coronavirus outbreak. Assisted in the online delivery by funding the purchase of 3,000 pillow partners to enable schools/individuals without access to manikins to access the training.

The Charity continued to develop its income and was successful in securing a large grant of £434,000 from NHS Charities Together in February 2021. This grant is to support volunteer development within YAS especially in relation to the COVID 19 Pandemic. This project which will begin in 2021/22 once the money is received and this will be a platform from which we can continue to increase the impact of the Charity.

We would like to thank our donors and our Trust for their ongoing support of the YAS Charity which is enabling us to grow and have greater impact on our patient and colleagues.



Signed by Chairman of the Charitable Fund Committee:

Dated: 26th October 2021

Who we are:

- 1. YAS NHS Trust charities (YAS Charity) are an independent registered charity with the Charity Commission for England and Wales (registered number 1114106). We exist to raise funds and receive donations for the benefit of the patients of YAS and its current and former workforce. By securing donations, legacies and sponsorship, YAS Charity can provide additional services and support for patients and the staff who look after them.
- 2. Our charity’s mission is to save more lives across Yorkshire and the Humber by enabling **everyone** to respond to a medical emergency in the appropriate way and by supporting those who deal with such emergencies.
- 3. Yorkshire Ambulance Service NHS Trust covers almost 6,000 square miles of varied terrain from isolated moors and dales to urban areas, coastline and inner cities and provides 24-hour emergency and healthcare services to a population of more than five million people. The organization employs over 6,805 staff.

What we aim to do: our objectives and activities

- 4. The charity’s purpose is to apply income for any charitable purpose relating to the NHS wholly or mainly for the services provided by Yorkshire Ambulance Service NHS Trust.
- 5. By raising new money and careful management of our existing funds, the YAS Charity is able to make grants to extend and support the provision of emergency care throughout the region.
- 6. Grants are made in accordance with charity law, our constitution and the wishes and directions of donors. In making grants, we endeavor to reflect the wishes of patients and staff by directing funds towards areas where they will provide the most benefit. Our future plans are to continue to raise our level of fundraising and use of funds which will help us work with YAS to enhance the care provided throughout our community.

What we have achieved: highlights from the activities undertaken in the year

- 14. Our largest area of spend was on Supporting Staff health and wellbeing (a total of £102,702).
- 15. Our charitable work was made up of the following areas:

Community Engagement:	£79,886
Saving Lives:	£22,292
Staff health and wellbeing projects	£102,702
Total:	£204,880

Fundraising

16. The fund's two part-time employees coordinate fundraising activities on behalf of the YAS Charity alongside other duties.

17. During the year, the income was made up as follows:

Donations / fundraising:	£297,791
Charitable activities:	£30,344
Interest:	£549
Total:	£328,684

What we plan to do with your donations – our future plans

18. The charity continues to review the way it works and aims to adapt to the changing wider environment. We are establishing new approaches that will help us make the most of the funds entrusted to us. The charity has improved partnership working with the Trust to support its ambitions to improve engagement with the communities we serve. The charity is considered part of the Trust's long-term strategy to achieve this.

19. The Charitable Funds Committee has continued to strive towards helping the charity operate on a more independent basis with more flexibility to raise funds and apply these. This has been most successful in expenditure on charitable objectives.

How we manage the money

Our grant making policy

20. The YAS Charity makes grants from both its unrestricted and restricted funds. Within the unrestricted funds, grants are made from both general funds and designated funds:

- **General funds** – these funds are received by the YAS Charity with no particular preference expressed by donors.
- **Restricted funds** – these are established for a particular goal or activity nominated for support by the donor. The Charitable Fund Committee ensures these funds are applied for the objectives the donor intended.

Our reserves policy

21. The trustee has established a financial reserves policy as part of its plans to ensure the charity remains well managed.

22. The trustee calculates the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of any designated funds that have been earmarked for specific projects.

23. The reserves currently stand at a total of £331,611 of which unrestricted general funds stand at £123,500 unrestricted designated funds stand at £116,973 and the balance which is £91,138 is restricted funds.

24. We continue to apply the financial strategy for the years 2016-17 to 2020-21 which was proposed by the Charitable Funds Committee and agreed by the trustee in March 2016. As part of this strategy, the trustee intends that all funds are spent within a reasonable period of receipt. They have to foresee a need only to maintain

reserves sufficient to provide certainty of funding for existing projects, continuity for general grant-making and running costs. Due to our NHS Charities Together COVID 19 Appeal Funding and the general impact of COVID upon our planned work; we have made less progress during 20-21 than we planned to and this has impacted our reserve position.

25. The target range for reserves is to provide for 18 months' running costs and for the remainder of funds to be applied for charitable purposes. As a long-term goal, the charity aims to apply 90% of funds received in a year to charitable purposes in that year.
26. The trustee reviews the balances held in designated funds in accordance with the provisions of the NHS acts relating to charitable funds. This is to determine whether these funds are likely to be committed in the near future and the extent to which there is a continuing need identified for any particular designated fund(s). The trustee will be undertaking a review of designated funds to ensure that they are all active. Any inactive funds will be closed and the funds transferred to the general reserve.

Our financial health: a strong balance sheet

27. The assets and liabilities of the YAS Charity as at Tuesday 31 March 2021 show a strong position financially, having total net assets of £331,611.

Our investments

28. During 2020/21, the charity held investments worth £12,265 in a charitable investment fund. The investment fund increased in value by £2,533.

How we organize our affairs: reference and administrative details for the charity

29. The YAS Charity is registered with the Charity Commission under the registered number: 1114106.
30. Its objectives are "to apply income for any charitable purpose or purposes relating to the NHS."

How to contact us

The charity office and principal address of the YAS Charity is:

YAS Charitable Funds, Yorkshire Ambulance Service
Springhill
2 Brindley Way
Wakefield 41 Industrial Estate
Wakefield
WF2 0XQ

For fundraising queries, please contact:

Danielle Norman
Charitable Fund Manager
Springhill

2 Brindley Way
Wakefield 41 Industrial Estate
Wakefield
WF2 0XQ

Our trustee

31. The Board of Directors of Yorkshire Ambulance Service NHS Trust act as corporate trustee for the charity (in line with the Acts). The Board is responsible for deciding policy and ensuring that it is implemented. The trustee delegates responsibility for administration and oversight of the charity to a Charitable Funds Committee, a subcommittee of the Board, through its Terms of Reference which are reviewed at least annually to ensure they remain fit for purpose. That committee meets at least twice a year and reports back to the Board after each committee meeting.
32. During the year, no trustee or members of the key management, staff or parties related to them has undertaken any material transactions with the charity or received any remuneration or expenses funded by the charitable funds during the year.
33. The Board acts as the corporate trustee and the members of the Board during the financial year were as follows:
- **Chairman:** Kathryn Lavery
 - **Chief Executive:** Rod Barnes
 - **Executive Director of Finance:** Kathryn Vause (Interim/Acting from 1 August 2020) Mark Bradley (up to 8 November 2020)
 - **Executive Director of Quality, Governance and Performance Assurance and Deputy Chief Executive:** Steve Page
 - **Executive Medical Director:** Dr Julian Mark
 - **Executive Director of Operations:** Nick Smith
 - **Director of Workforce and Organizational Development:** Suzanne Hartshorne (Interim/Acting from 1 January 2021) Christine Brereton (up to 31 December 2020)
 - **Director of Urgent Care and Integration (formerly Director of Planning and Development):** Karen Owens (from 23 April 2019)
 - **Non-Executive Directors:** John Nutton, Phil Storr (Associate), Tim Gilpin, Anne Cooper, Jeremy Pease, and Stan Hardy (up to 8 October 2020)
 - Andrew Chang (from 22 October 2020)

Our staff

1. The YAS Charity had two employees during the year, Charitable Fund Manager (substantive) and Charitable Fund Manager (maternity cover), who has continued to provide support to the charity on an ad hoc basis on a bank contract. The trustee is also assisted in its work by a number of professional advisors as detailed below:

Our advisors

Independent examiners Hunter Gee Holroyd, Club Chambers, Museum Street, York, YO1 7DN	Internal audit 360 Assurance: <u>Oak House</u> Moorhead Way Bramley Rotherham S66 1YY
Bankers Barclays Bank Plc, Parliament Street York, Y01 8XD Skipton Building Society, Principal Office, The Bailey, Skipton, North Yorkshire, BD23 1DN	

Charity governance, structure, and management arrangements

2. The Board of Directors of Yorkshire Ambulance Service NHS Trust acts as the corporate trustee for the YAS Charity. The Board has delegated responsibility for the administration and oversight of the charity to a Charitable Funds Committee. Within the remit set by the trustee, the committee decides policy and ensures it is implemented with assurance and oversight provided by the trustee.

Trustee recruitment, appointment and induction

3. The Trust chairman and non-executive directors are appointed through a selection process by NHS Improvement and have the skills and attributes to act as advocates for their communities and provide leadership for the NHS.
4. The chief executive is appointed by the chairman. The chief executive appoints the executive directors.

Key management personnel remuneration

5. The trustee has concluded that the Charitable Funds Committee and the chair of that committee comprises the key management personnel of the charity as they are in charge of:
 - directing and controlling the charity
 - running and operating the charity on a day-to-day basis.
6. All the members of the Board give their time freely to the charity and no

remuneration or expenses relating to the charity were paid to them in the year.

7. Trustees are required to disclose all relevant interests and register them with the Trust fund director and withdraw from decisions where a conflict of interest arises. All related party transactions are disclosed in note 3 to the accounts.
8. The charitable funds managers are employed on the same Terms and Conditions (Agenda for Change) as staff in the NHS. The remuneration is reviewed annually and is increased in accordance with the nationally agreed increases for the relevant pay scale.

Risk analysis

9. The Charitable Funds Committee monitor risks through a risk register which is maintained during the year and reviewed at each meeting.
10. The YAS Charity is reliant on donations to allow it to make grants. If income falls, this will reduce the charity's ability to make grants and enter longer term commitments with those we support. The overall income increased by £118,127 in 2020-21.

Potential fall in investment returns

11. The YAS Charity does not generate significant additional income from investing so the trustee does not consider investment income to be a major financial risk.

Unforeseen changes in the operation of the NHS

12. The NHS is, by its very nature, subject to national changes in Government policy as well as local politically driven decisions. The trustee has identified this as a risk as it may impact healthcare activities supported by the YAS Charity.

Related parties


13. The YAS Charity works closely with YAS.
14. Although the trustee is careful to consult with representatives of the organisation through their committee meetings and other, less formal contacts, it retains its independence to act in the best interests of the YAS Charity and the charity's beneficiaries.

Our relationship with the wider community

15. The ability of the YAS Charity to continue its vital support for YAS is dependent on its ability to maintain and increase donations from the general public.

Statutory returns

16. The financial statements of the charity will be presented to the Charitable Funds Committee on 07 October 2021. The returns were independently examined by Hunter Gee Holroyd and will be submitted to the Charity Commission following review and approval by the trustees at the meeting on 26 October 2021

Signed on behalf of the trustees: 

Phil, Storr, Chair of Charitable Funds Committee

Date: 26th October 2021

A few helpful definitions:

Fixed asset investments are investments in quoted stocks and shares.

Net current assets represent cash held on deposit less the value of accruals (money owed to others for expenses chargeable to the year) and outstanding liabilities.

Creditors falling due after more than one year represent the balance of multi-year research grants and multiyear grants towards specific posts.

Our general fund represents those funds available for distribution by the Trustees at their discretion which have not been restricted or earmarked.

Copies of the Financial Statements are available from:

Head of Financial Services
Yorkshire Ambulance Service
NHS Trust Springhill 1
Brindley Way
Wakefield 41 Business
Park Wakefield
WF2 0XQ

Tel: 01924 584201

FUNDS HELD ON TRUST ACCOUNTS YEAR ENDED 31st March 2021

The accounts of the Funds held on Trust by the Yorkshire Ambulance Service NHS Trust

FOREWORD

These accounts have been prepared by the Trustee under section 132(1) of the Charities' Act 2011.

STATUTORY BACKGROUND

The Yorkshire Ambulance Service NHS Trust is the corporate Trustee of the funds held on trust.

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 the Yorkshire Ambulance Service NHS Trust.

Statement of Trustee's Responsibilities

Under charity law, the trust is responsible for preparing the Trustee 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 excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the Trustee:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice (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 Trustee is required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the Trustee to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustee has general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The Trustee confirms 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 16 and 17 have been compiled from and are in accordance with the financial records maintained by the trustees.

By Order of the Trustees

Signed:

Trustee  Date: 26th October 2021

Kathryn Vause, Executive Director of Finance & Performance

Trustee  Date 26th October 2021

Phil Storr, Non-Executive Director, Chair of Charitable Funds Committee

Independent examiner's report to the Trustees of Yorkshire Ambulance Service NHS Trust Charities

I report to the trustees on my examination of the accounts of Yorkshire Ambulance Service NHS Trust (the Trust) for the year ended 31st March 2021 which are set out on pages 16 to 27.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trustee'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 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 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 Trust as required by section 130 of the 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.



Nigel Everard BA FCA

Hunter Gee Holroyd Chartered Accountants
Club Chambers
Museum Street
York
YO1 7DN

Date: 3rd November 2021

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Year ended 31-Mar-21 Total Funds £	Year ended 31-Mar-20 Total Funds £
Income and endowments from:					
Donations & legacies	4	71,711	226,080	297,791	68,942
Income from charitable activities	5	9,461	-	9,461	120,760
Other trading activities	6	17,383	3,500	20,883	19,494
Investments	7	549	-	549	1,361
Total incoming resources		99,104	229,580	328,684	210,557
Expenditure on:					
Fund raising & administration	8	(58,842)	-	(58,842)	(38,320)
Charitable activities	9				
Community Education & Engagement		(4,989)	(74,898)	(79,887)	(90,824)
Defibrillators and Related Equipment		(16,603)	(5,688)	(22,291)	(44,464)
Employee support		(15,346)	(87,356)	(102,702)	(3,566)
		(36,938)	(167,942)	(204,880)	(138,853)
Total expenditure		(95,780)	(167,942)	(263,722)	(177,173)
Net gains/(losses) on investments	14	2,533	-	2,533	(3,087)
Net income/(expenditure)		5,857	61,638	67,495	30,296
Net Movement in funds		5,857	61,638	67,495	30,296
Reconciliation of funds					
Total funds brought forward	20	234,616	29,500	264,116	233,820
Total funds carried forward	20	240,473	91,138	331,611	264,116

The notes on pages 18-27 form part of these accounts.

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2021

Balance Sheet as at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	As at 31-Mar-21 £	As at 31-Mar-20 £
Fixed Assets					
Investments	14	12,265	-	12,265	9,732
Total Fixed Assets		12,265	-	12,265	9,732
Current Assets					
Debtors	15	-	-	-	12,137
Cash and cash equivalents	16	259,481	107,431	366,912	339,213
Total Current Assets		259,481	107,431	366,912	351,350
Liabilities					
Creditors falling due within one year	17	(31,273)	(16,292)	(47,565)	(96,966)
Net Current Assets		228,208	91,138	319,346	254,384
Total Assets less Current Liabilities		240,473	91,138	331,611	264,116
Total Net Assets		240,473	91,138	331,611	264,116
Funds of the Charity	20				
Restricted		-	91,138	91,138	29,500
Unrestricted		240,473	-	240,473	234,616
Total Funds		240,473	91,138	331,611	264,116

The notes on pages 18-27 form part of these accounts.

Signed: 

Name: Kathryn Vause

Date: 26th October 2021

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2021

Notes to the Account

1. Accounting Policies

a Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn

b Reconciliation with previous generally accepted accounting practices

Support and overhead costs have been allocated between fundraising activities and charitable activities. Note 10 provides a reconciliation of the changes. There is no effect on the total expenditure.

c Fund structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as a restricted fund or an endowment fund.

Restricted funds are those where the donor has provided the donation to be spent in furtherance of a specified charitable purpose. The charity received £229,580 restricted funds in 2021 which £167,941 has been expended in the period leaving a total balance of £91,138 (2020: £29,500).

Endowment funds arise when the donor has expressly provided that the gift is to be invested and only the income of the fund may be spent. The charity did not have any endowment funds during 2021 (2020: £Nil).

Funds that are neither endowment or restricted income funds, are unrestricted income funds which are sub analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in note 20.

d Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

e 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 representatives of the estate that probate has been granted
- the executors have established that there are sufficient assets in the estate to pay the legacy, and
- all conditions attached to the legacy have been fulfilled or are within the charity's control

f Incoming resources from endowment funds

The incoming resources received from the invested endowment fund are wholly restricted.

g Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event
- it is more likely than not that a transfer of benefits (usually cash payment) will be required in settlement
- the amount of the obligation can be measured or estimated reliably

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Cash Flows for the year ending 31 March 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	19	27,149	84,361
Cash flows from investing activities:			
Dividends, interest and rents from investments	7	549	1,361
Change in cash and cash equivalents in the reporting period		27,698	85,722
Cash and cash equivalents at the beginning of the reporting period	16	339,213	253,491
Cash and cash equivalents at the end of the reporting period	16	366,912	339,213

h Recognition of expenditure and associated liabilities as a result of grant

Grants payable are payments made to linked, related party or third party NHS bodies and non NHS bodies, in furtherance of the charitable objectives of the fund held on trust.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment. A constructive obligation arises when:

- we have communicated our intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant
- we have made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant
- there is an established pattern of practice which indicates to the recipient that we will honour our commitment.

i Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, external audit costs and costs of administration. Support costs have been apportioned between fundraising costs and charitable activities.

The analysis of support costs are shown in note 10.

j Fundraising costs

The cost of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects.

The total cost includes an apportionment of support costs as shown in note 8.

k Charitable activities

The costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. The total costs of each category of charitable expenditure include an apportionment of support costs as shown in note 9.

l Fixed asset investments

Investments are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the Balance Sheet at the current market value, excluding dividend. Other investments are included at the Trustees' best estimate of market value.

m Debtors

Debtors are amounts owed to the Charity, they are measured on the basis of their recoverable amount.

n Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the Charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in 90 day notice interest bearing savings accounts.

o Creditors

Creditors are amounts owed by the Charity. They are measured at the amount that the charity expects to have to pay to settle the debt. Any amounts which are owed in more than a year are shown as long term creditors.

p Realised Gains and Losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening carrying value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening carrying value (or purchase date if later).

2a. Unrestricted funds - Statement of Financial Activity for the year ended 31 March 2021

	2021 £	2020 £
Income and endowments from:		
Donations & legacies	71,711	48,944
Other trading activities	26,844	23,754
Investments	549	1,361
Total incoming resources	99,104	74,059
Expenditure on:		
Raising funds	(58,842)	(38,320)
Charitable activities		
Community Education & Engagement	(4,989)	(2,024)
Defibrillators and Related Equipment	(16,603)	(26,265)
Employee Support	(15,346)	(3,566)
	(36,938)	(31,855)
Total expenditure	(95,780)	(70,174)
Net gains/(losses) on investments	2,533	(3,087)
Net income/(expenditure)	5,857	797
Transfer between funds	-	-
Net Movement in funds	5,857	797
Reconciliation of funds		
Total funds brought forward	234,616	233,820
Total unrestricted funds carried forward	240,473	234,617

Unrestricted funds - balance sheet as at 31 March 2021

	2021 £	2020 £
Fixed Assets		
Investments	12,265	9,733
Total Fixed Assets	12,265	9,733
Current Assets		
Debtors	-	12,137
Cash and cash equivalents	259,481	265,015
Total Current Assets	259,481	277,152
Liabilities		
Creditors falling due within one year	(31,273)	(52,269)
Net Current Assets/(Liabilities)	228,208	224,883
Total Assets less Current Liabilities	240,473	234,616
Total Net Assets for unrestricted funds	240,473	234,616
Total unrestricted funds	240,473	234,616

YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2021

2b. Restricted funds

Statement of Financial Activity for the year ended 31 March 2021

	2021 £	2020 £
Income and endowments from:		
Donations & legacies	226,080	19,998
Income from charitable activities	3,500	116,500
Investments	-	-
Total incoming resources	229,580	136,498
Expenditure on:		
Charitable activities		
Fundraising and administration	-	-
Community Education & Engagement	(74,898)	(88,800)
Defibs & Related Equipment	(5,688)	(18,198)
Employee support	(87,356)	-
Total expenditure	(167,942)	(106,998)
Net income/(expenditure)	61,638	29,500
Transfer between funds	-	-
Net Movement in funds	61,638	29,500
Reconciliation of funds		
Total funds brought forward	29,500	-
Total unrestricted funds carried forward	91,138	29,500
Restricted funds - balance sheet as at 31 March 2021		
	2021 £	2020 £
Fixed Assets		
Investments	-	-
Total Fixed Assets	-	-
Current Assets		
Debtors		
Cash and cash equivalents	107,431	74,198
Total Current Assets	107,431	74,198
Liabilities		
Creditors falling due within one year	(16,292)	(44,698)
Net Current Assets/(Liabilities)	91,138	29,500
Total Assets less Current Liabilities	91,138	29,500
Total Net Assets for restricted funds	91,138	29,500
Total restricted funds	91,138	29,500

3. Related party transactions

The Yorkshire Ambulance Service NHS Trust makes a number of clerical and accounting services available to the Charity, by agreement with the Trustees. There has been no recharge made to date in respect of these services.

During the year no Trustee or members of the the management staff or parties related to them has undertaken any material transactions with the charity.

4. Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations	71,711	226,080	297,791	68,942
Legacies	-	-	-	-
Total	71,711	226,080	297,791	68,942

Donations are gifts from members of the public, patients and relatives of patients, from staff and also includes grants from NHSCT.

5. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Community Education & Engagement	-	-	-	109,000
Fundraising Activity	8,713	-	8,713	11,397
Christmas Cards	748	-	748	363
Total	9,461	-	9,461	120,760

6. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Defibs	13,874	3,500	17,374	18,810
Fundraising activity	770	-	770	684
Nidderdale CFR Scheme	2,739	-	2,739	-
Total	17,383	3,500	20,883	19,494

7. Gross Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fixed asset equity & similar investments	549	-	549	1,361
Total	549	-	549	1,361

8. Analysis of expenditure on raising funds

	Unrestricted Funds £	Support Costs £	Total 2021 £	Total 2020 £
Fundraising Office	41,188	17,653	58,842	38,320
	41,188	17,653	58,842	38,320

9. Analysis of charitable expenditure

	Activity £	Support Costs £	Total 2021 £	Total 2020 £
Community Education & Engagement	63,826	16,060	79,886	90,824
Defibrillators and Related Equipment	17,810	4,482	22,292	44,464
Benevolent Fund	82,055	20,647	102,702	3,566
	163,691	41,189	204,880	138,854

10. Allocation of support costs

Support costs are apportioned between fundraising activities and charitable activities as per the previous financial statements.

Support Costs	Raising Funds £	Charitable Activities £	Total 2021 £	Total 2020 £
External Audit Fees	0	0	0	2,500
General Admin Expense	3,808	8,886	12,694	9,277
Staff Costs	13,797	32,193	45,990	23,813
Bank Charges	48	110	158	265
	17,653	41,189	58,842	35,855

11. Trustees' remuneration, benefits and expenses

During the year no Trustee or member of the key management staff has received any remuneration or expenses funded by the Yorkshire Ambulance Service NHS Trust Charity.

12. Analysis of staff costs and remuneration of key management personnel

	2021	2020
	£	£
Salaries & Wages	36,432	16,551
Employers' National Insurance Contribution	3,021	2,640
Employers' Pensions Contribution	6,537	4,623
	45,990	23,814

Staff costs in 2021 relates to the following staff employed by Yorkshire Ambulance Service NHS Trust but providing services to the Charity:
One part time Charitable Fund Manager
One part-time Interim Charitable Fund Manager.

13. Independent Examiner's remuneration

Prior year we accrued £2,500 for audit fee, however the actual payment was £960.00, therefore, we are holding enough balance in our accruals to cover the current year audit fee expenditure.

14. Fixed asset investments

	2021	2020
	£	£
Movement in fixed asset investments		
Market Value brought forward	9,733	12,820
Less Disposals at carrying value	-	-
Add Acquisition at cost	-	-
Add Net gain/(loss) on revaluation	2,532	(3,087)
	12,265	9,733

All investments are in UK Equity Funds
All investments are carried at their fair value.

15. Analysis of current debtors

	2021	2020
	£	£
Other Debtors	-	12,137
	-	12,137

16. Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in Hand	85	68
Notice Deposits (less than 3 months)	366,826	339,145
	366,911	339,213

The notice deposits are sums held on interest bearing deposit with Barclays Bank. All amounts held are available to fund charitable activities and represent Unrestricted Funds. No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK.

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17. Analysis of liabilities

	2021 £	2020 £
Creditors under 1 year		
Trade creditors	-	5,642
Accruals	47,565	91,324
Total	47,565	96,966

The Charity did not have any creditors falling due after more than 1 year in either 2021 or 2020

	2021 £	2020 £
18. Deferred income		
Balance at beginning of period	-	30,000
Release of deferred income	-	(30,000)
Balance at end of period	-	-

Deferred income relates to grant income received in 2018/19 from **West Yorkshire and Harrogate ICS** to develop a joint Volunteer and Community Services Directory in partnership with Community Action Bradford and this was fully expended in 2019/20.

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

	2021 £	2020 £
Net income/(expenditure) as per the Statement of Financial Activities	67,495	30,296
Adjusted for:		
Losses/(Gains) on Investments	(2,533)	3,087
Dividends, interest and rents from investments	(549)	(1,361)
(Increase)/Decrease in Debtors	12,137	0
Increase/(Decrease) in Creditors	(49,401)	52,338
Net cash provided by (used in) operating activities	27,149	84,360

20. Analysis of charitable funds

a) Analysis of unrestricted and material designated fund movements

	Balance B/Fwd 01/04/20 £	Income £	Expenditure £	Gains & Losses £	Balance C/Fwd 31/3/21 £
Designated Funds	134,000	19,812	(36,839)	-	116,973
General Fund	100,616	79,293	(58,941)	2,533	123,500
	234,616	99,105	(95,780)	2,533	240,473

There were no Endowments during 2021 or 2020

The Designated Funds relate to charitable activities for which the donors have indicated their non-binding wishes when making their generous donations.

The General Fund includes all donations for which a donor has not expressed any preference as to how the funds shall be spent. These funds are applied for any charitable purpose at the absolute discretion of the Trustees.

a) Analysis of restricted fund movements

	Balance B/Fwd 01/04/20 £	Income £	Expenditure £	Gains & Losses £	Balance C/Fwd 31/3/21 £
Barnsley Hearts	7,913	3,500	(11,413)	-	-
Covid Support	-	147,475	(86,251)	-	61,224
VRU 999 Aspire	20,200	78,605	(70,277)	-	28,528
YAS Basics	1,387	-	-	-	1,387
	29,500	229,580	(167,941)	-	91,138

Description of Funds

These are monies given to the Charity to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes as follows:

Barnsley Hearts

Barnsley Hearts Support Group donated funds to place cPADS (community public access defibrillators) within the Barnsley Metropolitan Brougher Council area.

Covid Support

NHS Charities together ran an appeal in response to Covid19 pandemic. As a member charity, it was agreed to reward staff by giving them badges and cards and also providing emotional resilience training for all YAS volunteers.

VRU 999 Aspire

Violence reduction Units (VRUs) were set up with funding from the Home Office to tackle this problem through early interventions, recognising the underlying principles that serious violence cannot be tackled in isolation and the involvement of communities is vital. YAS bid for these funds to set up a 999 Academy.

YAS Basics

YAS Basics are a voluntary group of Doctors who respond on behalf of YAS. These funds are to support their work through the provision of equipment, training and resources.