



# YORKSHIRE AMBULANCE SERVICE CHARITY ANNUAL REPORT 2021-22



**NHS CHARITIES  
TOGETHER**

# 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1 January 2015, the 2005 SORP (Statement of Recommended Practice), which provides guidance for charity accounts, has been replaced by a choice of SORPs which comply with both existing sets of accounting guidance.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 it 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 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 Charity

Welcome to our Annual Report for 2021-22.

This report marks another exceptional year for the YAS Charity as we continued to live with the challenges of a second year of the COVID 19 pandemic. As a charity, we exist to help extend and support the work of Yorkshire Ambulance Service NHS Trust and the patient care the service provides. It has been more important than ever that the charity has supported staff, volunteers and communities during this unprecedented period of challenge.



The pandemic continued to impact the charity activities during 2021-22, continuing to limit our ability to raise funds, but also changing the focus of our grant making. During the year, we received a grant income of £702,235, which is a significant increase on the previous year (£328,683), which was largely due to the receipt of grant income of £434,404 from NHS Charities Together and their distribution of funds raised from the public fundraising for the NHS. We spent £287,550 in grants, other support for emergency care and other charitable objectives throughout our region, which was an increase of 9 per cent on the previous year. Our focus has been on ensuring that these funds are distributed to fulfil our charitable aims of engaging communities, supporting colleagues and volunteers, and saving lives.

### Key highlights of our year have included:

- Funding 'thanks and recognition' projects in partnership with YAS NHS Trust, to recognise YAS colleagues and volunteers, including supporting the YAS STARS Awards One Team award.
- Providing more than 64 hardship support grants totaling almost £18,150 to support YAS colleagues and volunteers in financial hardship.
- Supporting the NHS Charities Together funded project to develop falls response teams with training, equipment and vehicles, to enable volunteers to respond to patients who have fallen. We welcomed official Charity Champion for NHS Charities Together, footballer Jordan Henderson, to showcase our work.
- Continuing to support YAS NHS Trust's community engagement work, including the 'Restart a Heart' campaign, delivering Cardiopulmonary resuscitation (CPR) training to students across Yorkshire. The charity assisted in the online delivery by funding the purchase of 3,000 'pillow partners' to enable schools/individuals without access to manikins to do the training.







- Funding a range of materials including education materials, posters and leaflets in alternative languages and digital and video materials to support the work of the community engagement team in reaching communities to address health inequalities.

- Supporting the development of a memorial forest and outdoor space at Fairfields in York, to support staff health and wellbeing.

- Launching the YAS Charity lottery with staff and

volunteers to increase the diversity of our fundraising opportunities, with funds raised from the scheme directed to the work of the Community Resilience Team.

- Funding a programme of dementia training for staff, to support the Trust's work to become a dementia friendly organization and better support our patients and communities.
- Working in partnership with local community groups, placing public access defibrillators (CPADs) and automatic emergency defibrillators (AEDs) in public places, with 29 new devices approved, and total funding of £34,201 disbursed.



- As part of the Charity fundraising plan, supporting a range of events and activities, including sports clubs and the successful return of the 3 Peaks challenge.

- Successfully bidding for and receiving a grant from the Charities Aid Foundation, to support a pilot project in South Yorkshire to engage with the Roma Community, allowing staff to develop relationships and materials

to improve understanding and engagement with ambulance services.

We would like to thank our donors, our fundraisers and the Trust for their ongoing support of the YAS Charity, which has enabled us to achieve so much for our patients, communities and colleagues.

*Phil A O'Connell*

**Signed by Chairman of the Charitable Fund Committee:**

**Dated: 18 January 2023**



## Who we are:

1. YAS NHS Trust charities (YAS Charity) is 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, through engaging communities, supporting colleagues and volunteers and saving lives.
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 organisation employs more than 7,200 staff, with over 1,300 volunteers.

## 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 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 endeavour 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

7. Our largest area of spend was on community education and engagement (a total of £119,630).
8. Our charitable work was made up of the following areas:

Community Engagement	£119,630
Saving Lives	£35,305
Staff health and wellbeing projects	£61,270
<b>Total</b>	<b>£216,205</b>

## Fundraising

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

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

Donations / fundraising	£652,302
Charitable activities	£47,959
Interest	£1,973
<b>Total</b>	<b>£702,235</b>

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

11. The charity continues to review the way it works and aims to adapt to the changing wider environment. The charity works in partnership with YAS NHS Trust to identify and support its ambitions to engage with the communities we serve, particularly in the areas of health inequalities, to support the health and wellbeing of colleagues and to support community engagement work to save lives.
12. The Charitable Funds Committee has continued to strive towards helping the charity identify key projects, aligned to its objectives, and identifying opportunities for fundraising and grant making.

## How we manage the money

### Our grant making policy

13. 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 Funds Committee ensures these funds are applied for the objectives the donor intended.

### Our reserves policy

14. The trustee has established a financial reserves policy as part of its plans to ensure the charity remains well managed.
15. 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.
16. The reserves currently stand at a total of £746,296 of which unrestricted general funds stand at £265,800, unrestricted designated funds stand at £56,670 and the balance, which is £423,826, is restricted funds.
17. We continue to apply the financial strategy agreed by the trustee in March 2016, with the operational expenditure budget and the fund designations for the forthcoming financial year agreed by the trustee. 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 funding and the general impact of COVID 19 upon our planned work, we have made less progress during 2021-22 than we planned to and this has impacted our reserve position, as we have received significant grant

funding.

18. 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.
19. 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 continues to undertake 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**

20. The assets and liabilities of the YAS Charity as at 31 March 2022 show a strong position financially, having total net assets of £746,296.

### **Our investments**

21. During 2021/22, the charity liquidated its investment fund of £12,265 and the funds received were transferred to the charity bank account on 14 March 2022.

### **How we organise our affairs: Reference and administrative details for the charity**

22. The YAS Charity is registered with the Charity Commission under the registered number: 1114106.
23. 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  
ServiceSpringhill  
2 Brindley Way  
Wakefield 41 Industrial  
EstateWakefield  
WF2 0XQ

#### **For fundraising queries, please contact:**

Ian Savage  
Charitable Fund  
ManagerSpringhill  
2 Brindley Way  
Wakefield 41 Industrial  
Estate  
Wakefield  
WF2 0XQ

## Our trustee

24. 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.
25. 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.
26. 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 (Acting from 1 August 2020 until 31 July 2021 and substantive thereafter)
  - **Executive Director of Quality, Governance and Performance Assurance:** Steve Page (to 30 June 2021), Clare Ashby (Acting from 1 July 2021)
  - **Executive Medical Director:** Dr Julian Mark (until 12 October 2021), Dr Steven Dykes (Acting from 13 October 2021)
  - **Executive Director of Operations:** Nick Smith
  - **Non-Executive Directors:** Phil Storr (Associate), Tim Gilpin, Anne Cooper, Jeremy Pease, Andrew Chang, Amanda Moat, (from 5 June 2021) Zafir Ali, (Associate) (from 5 June 2021)
  - **Non-voting members: Director of Workforce and Organisational Development:** Suzanne Hartshorne (Acting until 18 June 2021), Amanda Wilcock (from 1 June 2021); **Director of Urgent Care and Integration** Karen Owens; **Chief Information Officer,** Simon Marsh



## Our staff and governance arrangements

27. The YAS Charity had two employees during the year, Charitable Fund Manager (substantive) and Charitable Fund Manager (temporary), who have 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

<b>Independent examiners</b>  <b>Hunter Gee Holroyd</b> Club Chambers Museum Street York YO1 7DN	<b>Internal audit</b>  <b>360 Assurance</b> Oak House Moorhead Way Bramley Rotherham S66 1YY
<b>Bankers</b>  <b>Barclays Bank Plc,</b> Parliament Street York, Y01 8XD  <b>National Westminster Bank PLC</b> London Corporate Service Centre CPB Services 2 <sup>nd</sup> Floor 280 Bishopsgate London EC2M 4RB	

### Charity governance, structure, and management arrangements

28. 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

29. 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.
30. The chief executive is appointed by the chairman. The chief executive appoints the executive directors.

### Key management personnel remuneration

31. 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.

32. 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.
33. 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.
34. 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**

35. The Charitable Funds Committee monitors risks through a risk register which is maintained during the year and reviewed at each meeting.
36. 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 £373,552 in 2021-22.

### **Potential fall in investment returns**

37. 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**

38. 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**

39. The YAS Charity works closely with YAS.
40. 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.

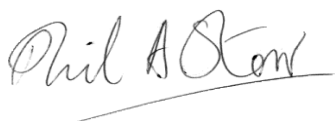
### **Our relationship with the wider community**

41. 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**

42. The financial statements of the charity were presented to the Charitable Funds Committee on 8 November 2022. 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 23 January 2023.

Signed on behalf of the trustees:



Phil, Storr, Chair of Charitable Funds Committee

Date: 18 January 2023

### 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

## **YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022**

### **FUNDS HELD ON TRUST ACCOUNTS YEAR ENDED 31 MARCH 2022**

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:

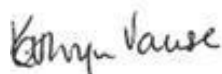
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice (SORP) have been followed, subject to any material departures disclosed and explained in 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 anytime, 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 14 to 16 have been compiled from and are in accordance with the financial records maintained by the trustees.

By Order of the Trustees

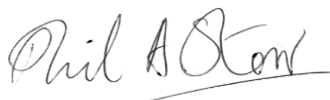
Signed:



Trustee

Date: 19 January 2023

**Kathryn Vause, Executive Director of Finance, Fleet and Estates**



Trustee.

Date: 18 January 2023

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

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### ***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 Charities (the Trust) for the year ended 31<sup>st</sup> March 2022 which are set out on pages 14 to 25.

#### ***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: 23 January 2023

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### Statement of Financial Activities for the year ended 31 March 2022

				Year ended 31-Mar-22	Year ended 31-Mar-21
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>Income and endowments from:</b>					
Donations & legacies	4	195,449	-	195,449	40,733
Income from charitable activities	5	20,564	-	20,564	9,461
Other trading activities	6	27,395	-	27,395	20,883
Grants	7	1,613	455,240	456,853	257,057
Investments	8	1,973	-	1,973	549
<b>Total incoming resources</b>		<b>246,995</b>	<b>455,240</b>	<b>702,235</b>	<b>328,683</b>
<b>Expenditure on:</b>					
Fund raising & administration	9	(71,345)	-	(71,345)	(58,842)
Charitable activities	10				
Community Education & Engagement		(48,472)	(71,158)	(119,630)	(79,887)
Defibrillators and Related Equipment		(35,305)	-	(35,305)	(22,291)
Employee support		(7,877)	(53,393)	(61,270)	(102,702)
		(91,654)	(124,551)	(216,205)	(204,880)
<b>Total expenditure</b>		<b>(162,999)</b>	<b>(124,551)</b>	<b>(287,550)</b>	<b>(263,722)</b>
Net gains/(losses) on investments	15	-	-	-	2,533
<b>Net income/(expenditure)</b>		<b>83,996</b>	<b>330,689</b>	<b>414,685</b>	<b>67,495</b>
<b>Net Movement in funds</b>		<b>83,996</b>	<b>330,689</b>	<b>414,685</b>	<b>67,495</b>
<b>Reconciliation of funds</b>	19				
Total funds brought forward		240,473	91,138	331,611	264,116
Transfer between funds		(1,999)	1,999	-	-
<b>Total funds carried forward</b>		<b>322,470</b>	<b>423,826</b>	<b>746,296</b>	<b>311,611</b>

The notes on pages 17-25 form part of these accounts.

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### Balance Sheet as at 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	As at 31-Mar-22 £	As at 31-Mar-21 £
<b>Fixed Assets</b>					
Investments	15	-	-	-	12,265
<b>Total Fixed Assets</b>		-	-	-	12,265
<b>Current Assets</b>					
Debtors		-	-	-	-
Cash and cash equivalents	16	323,255	474,820	798,076	366,912
<b>Total Current Assets</b>		323,255	474,820	798,076	366,912
<b>Liabilities</b>					
Creditors falling due within one year	17	(785)	(50,995)	(51,780)	(47,566)
<b>Net Current Assets</b>		322,470	423,825	746,296	319,346
<b>Total Assets less Current Liabilities</b>		322,470	423,825	746,296	331,611
<b>Total Net Assets</b>		322,470	428,925	746,296	331,611
<b>Funds of the Charity</b>	19				
Restricted		-	423,826	423,826	91,138
Unrestricted		322,470	-	322,470	240,473
<b>Total Funds</b>		322,470	423,836	746,296	331,611

The notes on pages 17-25 form part of these accounts.

Signed: 

Name: Kathryn Vause

Date: 19 January 2023



## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### Statement of Cash Flows for the year ending 31 March 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	18	429,190	27,149
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments	8	1,973	549
<b>Change in cash and cash equivalents in the reporting period</b>		<b>431,163</b>	<b>27,698</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	16	366,911	339,213
<b>Cash and cash equivalents at the end of the reporting period</b>	16	<b>798,075</b>	<b>366,911</b>

## 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 11 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 £455,240 restricted funds in 2022 which £124,551 has been expended in the period leaving a total balance of £330,689 (2021: £91,138).

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 2022 (2021 £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 19.

#### 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.

### **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 11.

### **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 9.

### **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 10.

### **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).

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### 2a. Unrestricted funds - Statement of Financial Activity for the year ended 31 March 2022

	2022 £	2021 £
<b>Income and endowments from:</b>		
Donations & legacies	195,449	40,734
Other trading activities	47,960	26,844
Grants	1,613	30,977
Investments	1,973	549
<b>Total incoming resources</b>	<b>246,995</b>	<b>99,104</b>
<b>Expenditure on:</b>		
Raising funds	(71,345)	(58,842)
Charitable activities		
Community Education & Engagement	(48,472)	(4,989)
Defibrillators and Related Equipment	(35,305)	(16,604)
Employee Support	(7,877)	(15,346)
	(91,654)	(36,939)
<b>Total expenditure</b>	<b>(162,999)</b>	<b>(95,780)</b>
Net gains/(losses) on investments	-	2,533
<b>Net income/(expenditure)</b>	<b>83,996</b>	<b>5,857</b>
Transfer between funds	(1,999)	-
<b>Net Movement in funds</b>	<b>81,997</b>	<b>5,857</b>
<b>Reconciliation of funds</b>		
Total funds brought forward	240,473	234,616
<b>Total unrestricted funds carried forward</b>	<b>322,470</b>	<b>240,473</b>

### Unrestricted funds - balance sheet as at 31 March 2022

	2022 £	2021 £
<b>Fixed Assets</b>		
Investments	-	12,265
<b>Total Fixed Assets</b>	<b>-</b>	<b>12,265</b>
<b>Current Assets</b>		
Debtors	-	-
Cash and cash equivalents	323,255	259,481
<b>Total Current Assets</b>	<b>323,255</b>	<b>259,481</b>
<b>Liabilities</b>		
Creditors falling due within one year	(785)	(31,273)
<b>Net Current Assets/(Liabilities)</b>	<b>322,470</b>	<b>228,208</b>
<b>Total Assets less Current Liabilities</b>	<b>322,470</b>	<b>240,473</b>
<b>Total Net Assets for unrestricted funds</b>	<b>322,470</b>	<b>240,473</b>
<b>Total unrestricted funds</b>	<b>322,470</b>	<b>240,473</b>



## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### 2b. Restricted funds - Statement of Financial Activity for the year ended 31 March 2022

	2022 £	2021 £
<b>Income and endowments from:</b>		
Donations & legacies	0	-
Income from charitable activities	0	3,500
Grants	455,240	226,080
Investments	-	-
<b>Total incoming resources</b>	<b>455,240</b>	<b>229,580</b>
<b>Expenditure on:</b>		
Charitable activities		
Fundraising and administration	-	-
Community Education & Engagement	(71,160)	(74,898)
Defibs & Related Equipment	0	(5,688)
Employee support	(53,393)	(87,356)
<b>Total expenditure</b>	<b>(124,553)</b>	<b>(167,942)</b>
<b>Net income/(expenditure)</b>	<b>330,687</b>	<b>61,638</b>
Transfer between funds	1,999	-
<b>Net Movement in funds</b>	<b>332,686</b>	<b>61,638</b>
<b>Reconciliation of funds</b>		
Total funds brought forward	91,138	29,500
<b>Total unrestricted funds carried forward</b>	<b>423,826</b>	<b>91,138</b>

### Restricted funds – balance sheet as 31 March 2022

	2022 £	2021 £
<b>Fixed Assets</b>		
Investments	-	-
<b>Total Fixed Assets</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Debtors		
Cash and cash equivalents	474,821	107,431
<b>Total Current Assets</b>	<b>474,821</b>	<b>107,431</b>
<b>Liabilities</b>		
Creditors falling due within one year	(50,995)	(16,292)
<b>Net Current Assets/(Liabilities)</b>	<b>423,826</b>	<b>91,138</b>
<b>Total Assets less Current Liabilities</b>	<b>423,826</b>	<b>91,138</b>
<b>Total Net Assets for restricted funds</b>	<b>423,826</b>	<b>91,138</b>
<b>Total restricted funds</b>	<b>423,826</b>	<b>91,138</b>

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### 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 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 2022 £	Total 2021 £
Donations	70,335	-	70,335	40,733
Legacies	125,114	-	125,114	-
<b>Total</b>	<b>195,449</b>	<b>-</b>	<b>195,449</b>	<b>40,733</b>

### 5. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Community Education & Engagement		-	-	-
Fundraising Activity	20,230	-	20,230	8,713
Christmas Cards	334	-	334	748
<b>Total</b>	<b>20,564</b>	<b>-</b>	<b>20,564</b>	<b>9,461</b>

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

### 6. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Defibs	24,448	-	24,448	17,374
Fundraising activity	0	-	-	770
CFR Schemes	2,948	-	2,948	2,739
<b>Total</b>	<b>27,395</b>	<b>-</b>	<b>27,395</b>	<b>20,883</b>

### 7. Income from Grants

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
NHS Charities Together	-	434,404	434,404	175,600
Charities Aid Foundation	1,613	20,836	22,449	-
Other	-	-	-	81,457
<b>Total</b>	<b>1,613</b>	<b>455,240</b>	<b>456,853</b>	<b>257,057</b>

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### 8. Gross Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fixed asset equity & similar investments	1,973	-	1,973	549
<b>Total</b>	<b>1,973</b>	<b>-</b>	<b>1,973</b>	<b>549</b>

### 9. Analysis of expenditure on raising funds

	Unrestricted Funds £	Support Costs £	Restricted Funds £	Support Costs £	Total 2022 £	Total 2021 £
Fundraising Office	68,968	2,378	-	-	71,345	58,842
<b>Total</b>	<b>68,968</b>	<b>2,378</b>	<b>0</b>	<b>0</b>	<b>71,345</b>	<b>58,842</b>

### 10. Analysis of charitable expenditure

	Activity £	Support Costs £	Restricted Funds £	Support Costs £	Total 2022 £	Total 2021 £
Community Education & Engagement	46,856	1,615	68,787	2,371	119,630	79,886
Defibrillators and Related Equipment	34,128	1,177	-	-	35,305	22,292
Employee Support	7,615	263	51,613	1,779	61,270	102,702
<b>Total</b>	<b>88,599</b>	<b>3,054</b>	<b>120,400</b>	<b>4,151</b>	<b>216,205</b>	<b>204,880</b>

### 11. Allocation of support costs

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

Support Costs	Raising Funds £	Community Education & Engagement £	Defibs £	Employee Support £	Total 2022 £	Total 2021 £
General Admin Expense	-	-	-	-	-	12,694
Staff Costs	2,291	3,841	1,134	1,967	9,234	45,990
Bank Charges	87	145	43	74	349	158
<b>Total</b>	<b>2,378</b>	<b>3,987</b>	<b>1,177</b>	<b>2,042</b>	<b>9,583</b>	<b>58,842</b>

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### 12. 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.

### 13. Analysis of staff costs and remuneration of key management personnel

	2022	2021
	£	£
Salaries & Wages	47,267	36,432
Employers' National Insurance Contribution	4,082	3,021
Employers' Pensions Contribution	6,751	6,537
<b>Total</b>	<b>58,100</b>	<b>45,990</b>

Staff costs in 2022 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.

### 14. Independent Examiner's remuneration

The Independent Examiner's remuneration of £1,000 related solely to the independent examination of the charitable fund accounts with no other additional work being undertaken (2021: £960)

### 15. Fixed asset investments

	2022	2021
	£	£
<b>Movement in fixed asset investments</b>		
Market Value brought forward	12,265	9,733
Less Disposals at carrying value	(12,265)	-
Add Acquisition at cost	-	-
Add Net gain/(loss) on revaluation	-	2,532
<b>Total</b>	<b>0</b>	<b>12,265</b>

### 16. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in Hand	-	85
<b>Notice Deposits (less than 3 months)</b>		
Barclays	12,836	366,827
Government Banking Services/Nat West	785,242	-
<b>Total</b>	<b>798,078</b>	<b>366,912</b>



## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### 17. Analysis of liabilities

	2022	2021
	£	£
<b>Creditors under 1 year</b>		
Trade creditors	-	-
Accruals	51,780	47,565
<b>Total</b>	<b>51,780</b>	<b>47,565</b>

The Charity did not have any creditors falling due after more than 1 year in either 2022 or 2021.

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

	2022	2021
	£	£
<b>Net income/(expenditure) as per the Statement of Financial Activities</b>	<b>414,685</b>	<b>67,495</b>
<b>Adjusted for:</b>		
Losses/(Gains) on Investments	-	(2,533)
Dividends, interest and rents from investments	(1,973)	(549)
Proceeds on sale of investments	12,265	-
(Increase)/Decrease in Debtors	-	12,137
Increase/(Decrease) in Creditors	4,212	(49,401)
<b>Net cash provided by (used in) operating activities</b>	<b>429,190</b>	<b>27,148</b>

## YORKSHIRE AMBULANCE SERVICE NHS TRUST CHARITIES - 31 MARCH 2022

### 19. Analysis of charitable funds

#### a) Analysis of unrestricted and material designated fund movements

	Balance B/Fwd 01/04/21 £	Transfer Between Funds £	Income £	Expenditure £	Gains & Losses £	Balance C/Fwd 31/03/22 £
Designated Funds	116,973	(45,217)	26,830	(41,916)	-	56,670
General Fund	123,500	43,218	220,165	(121,083)	-	265,800
<b>Total</b>	<b>240,473</b>	<b>(1,999)</b>	<b>246,995</b>	<b>(162,999)</b>	<b>-</b>	<b>322,470</b>

There were no Endowments during 2022 or 2021.

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.

#### b) Analysis of restricted fund movements

	Balance B/Fwd 01/04/21 £	Transfer Between Funds £	Income £	Expenditure £	Gains & Losses £	Balance C/Fwd 31/03/22 £
NHSCT Covid Phase	-	-	434,404	(32,169)	-	402,235
2 Resilience project	-	-	20,836	(1,634)	-	19,202
CAF Roma Project	61,224	1,999	-	(62,196)	-	1,027
Covid Support	28,528	-	-	(28,552)	-	(24)
VRU 999 Aspire	1,387	-	-	-	-	1,387
YAS Basics	-	-	-	-	-	-
<b>Total</b>	<b>91,139</b>	<b>1,999</b>	<b>455,240</b>	<b>(124,552)</b>	<b>-</b>	<b>423,826</b>

#### 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:

##### NHS Charities Together

NHS Charities Together provided a range of grants related to the COVID 19 pandemic that charities were able to bid for. The Charity was able to secure grants to support volunteer development within YAS and health, wellbeing and welfare support for staff and volunteers.

##### Charities Aid Foundation (CAF) Roma Project

Following a submission to the Charities Aid Foundation, a grant was received to enable staff to undertake a pilot project to development engagement with the Roma community in Sheffield, to cover resourcing of the project.

##### 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.