



# YORKSHIRE AMBULANCE SERVICE CHARITY ANNUAL REPORT 2022-23



# Trustee's annual report

## 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 2022-23.

This report marks a transition year for the YAS Charity as we started to recover from the challenges of COVID-19 pandemic and develop plans to grow. As a charity, we exist to help extend and support the work of Yorkshire Ambulance Service NHS Trust, the patient care provided by the Trust and importantly the staff and volunteers who provide that care.



Although the immediate challenges of the COVID-19 pandemic receded during 2022-23, the NHS, and ambulance service in particular, faced significant operational challenges during the year and the activities of the charity were impacted by limited capacity and staffing during the year. During the year, we received income of £149,797, which is a decrease on the previous year (2021-22: £702,235). The decrease has resulted from significant grants previously received from NHS Charities Together and their ongoing distribution of funds raised from the public fundraising for the NHS. We spent £338,961 in grants, other support for emergency care and other charitable objectives throughout our region, which was an increase of 57% on the previous year (2021-22: £216,205).

During 2022-23, the YAS Charity has continued to focus its efforts on supporting staff and volunteers, as well as our communities in dealing with the impacts of COVID-19, and also provided support with the challenges of the cost-of-living crisis.

With the continued benefit of grants from the NHS Charities Together COVID-19 Appeal, we have continued to support the work of responding to patients who have fallen, through volunteers and dedicated equipment. The grants have also provided support for health and wellbeing for staff and volunteers.

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:

- Continued our support of the NHS Charities Together funded project, developing falls response teams with training, equipment and vehicles, to enable volunteers to respond to patients who have fallen.
- Through the Charity's work to support and engage communities, financial support was again provided for the annual Restart a Heart campaign, training over 30,000 students in 132 schools across Yorkshire and the Humber on Friday 14 October 2022, as well as continued support for 'Pillow Partners', aids to support Cardiopulmonary resuscitation (CPR) training, enable schools/individuals without access to manikins to do the training.







- The Charity has also continued its support for saving lives with the approval of grants in partnership with local communities across the region to fund community public access defibrillators, (CPADs) and automatic emergency defibrillators (AEDs), with the support of community first responders and the Trust's Community Resilience team, with 42 new devices approved, and total funding of £59,796 disbursed.

• By supporting initiatives developed by the Trust's Community Engagement team, the YAS Charity has supported the launch of the Community Partners Programme, which, through a train-the-trainer course, will equip people to become community trainers, providing a structured programme and training equipment that will enable them to work independently, providing life-saving skills training.



- This programme has been initially piloted with Change Grow Live Bradford, Hull Community and Voluntary Services (CVS) and Leeds City College. Those organisations will be rolling out their YAS-

supported life-saving skills training over 2023-24



- The Charity has supported the launch of Community Engagement Volunteers, who have undertaken training to enable them to deliver training and engagement in communities, which will enable more communities to benefit from life-saving skills.
- As part of the grants from NHS Charities Together, the YAS Charity has been able to fund the development of further volunteering opportunities with the Trust and supported the development of the Trust's volunteer framework to support all volunteers.
- The YAS Charity has supported a series of awareness training activities to help colleagues better support patients with dementia or with learning difficulties, along with wellbeing support for unpaid carers and support for YAS colleagues running activities to support health and wellbeing outside the workplace, including a number of sport teams.
- Our support for YAS colleagues and volunteers continued with the provision of 133 payments to those in financial hardship and sadly provided 6 families with financial support following the death in service of serving employees and volunteers.
- Despite the continued operational challenges faced by colleagues in the Trust, and the prolonged impact of COVID-19 and the rising costs of living, fundraising activities continued throughout the year. Support for the lottery continues and the Charity supported a range of events and activities, including a number of runners and walkers taking part in the Great North Run and the Yorkshire 3 Peaks, two brass band concerts, karting events and support for the launch of a book to recognise our volunteers, 'Ordinary People who do something Extraordinary' featuring over 100 portraits of the volunteers.



- The joint ambulance charity campaign 'Outrun an

Ambulance' was supported by colleagues and their families, as well as suppliers Mitie, raising money for the YAS Charity, and being recognised with a national award for 'Working in Partnership' at the national NHS Communicate Awards.

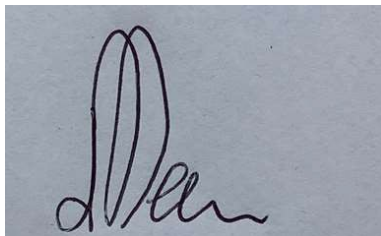
- The Research Team, together with the YAS Charity, supported the national EMS999 Research Forum, a partnership event for academics and healthcare providers, hosted in Yorkshire.

During the year the Charitable Funds Committee was pleased to receive a judgement of 'significant assurance' following an internal audit review of the Charitable Funds completed in May 2022.

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.

I'd also like to pass on sincere thanks on behalf of the YAS Charity and Trustee to Phil Storr, Associate Non-Executive Director and who was Chair of the Charitable Fund Committee up to the end of March 2023.

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



Jeremy Pease

Dated: 30 November 2023



## Who we are:

1. Yorkshire Ambulance Service NHS Trust charity (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 7,000 staff, with over 1,000 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 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

7. Our largest area of spend was on community resilience, a total of £178,840.
8. Our charitable work was made up of the following areas:

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Community Education and Engagement	£12,749
Saving Lives – defibrillators and related equipment	£59,796
Staff health and wellbeing projects	£35,263
Employee Support	£52,312
Community Resilience	£178,840

<b>Total</b>	<b>£338,961</b>
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## Fundraising

9. The fund's two part-time employees coordinated fundraising activities on behalf of the YAS Charity alongside other duties.
10. During the year, the income was made up as follows:

Donations, legacies and lottery	£50,417
Charitable activities (events and sponsorship)	£14,558
Grants	£30,748
Other trading activities (defibrillators)	£40,964
Interest	£13,110
<b>Total</b>	<b>£149,797</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 £540,794 of which unrestricted general funds stand at £222,445 unrestricted designated funds stand at £67,303, and the balance, which is £251,046, 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, the impact of COVID 19 upon our planned work and reduced staffing, we have made less progress during 2022-23 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 and a review of the reserves policy is due during 2023-24.
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 2023 show a strong position financially, having total net assets of £540,794.
21. In 2022-23, the YAS Charity purchased a new financial accounting system, which is being implemented fully during the financial year 2023-24.
22. The Charitable Funds Committee received an audit of 'significant assurance' following an internal audit review of the Charitable Funds in May 2022.

### **Our investments**

23. During 2022-23, the charity did not invest any donations received. The charity utilised the high interest rates in its bank accounts under the government banking scheme as an alternative to investment. A review of the charity investment policy will be undertaken in 2023-24.

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

24. The YAS Charity is registered with the Charity Commission under the registered number: 1114106.
25. Its objectives are "to apply income for any charitable purpose or purposes relating to the NHS."
26. The YAS Charity had one part-time manager during 2022-23, supported by the Head of Communications and Community Engagement, who is a Yorkshire Ambulance Service NHS Trust employee but the cost of this salary and other administrative support is charged back to the charity annually. During the final month of 2022-23, the YAS Charity appointed a new Head of Charity, with the aim of growing and developing the charity through 2023-24 and beyond.



## 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:**

Carey Taylor, Head of YAS Charity  
YAS Charitable Funds  
Yorkshire Ambulance Service  
Springhill 2  
Brindley Way  
Wakefield 41 Industrial Estate  
Wakefield  
WF2 0XQ

## Our trustee

27. 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 the 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.
28. As the charity has a corporate trustee it is, in accounting terms, controlled by Yorkshire Ambulance Service NHS Trust and is therefore a subsidiary. Financially, the charity is not material to the Trust, so it is not consolidated into the Trust's accounts.
29. 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.
30. The Yorkshire Ambulance Service NHS Trust Board acts as the Corporate Trustee and the members of the Board during the financial year were as follows:

<b>Chairman:</b>	Kathryn Lavery (up to 30 Nov 2022); Tim Gilpin (Acting from 1 Dec 2022 - 31 Mar 2023)
<b>Chief Executive:</b>	Rod Barnes
<b>Executive Director of Finance:</b>	Kathryn Vause
<b>Executive Director of Quality, Governance &amp; Performance Assurance:</b>	Clare Ashby (Interim)
<b>Executive Medical Director:</b>	Dr Steven Dykes (Acting)
<b>Executive Director of Operations:</b>	Nick Smith
<b>Non-Executive Directors:</b>	Phil Storr (Associate), Tim Gilpin (Deputy Chair), Anne Cooper, Jeremy Pease, Andrew Chang, Amanda Moat, Zafir Ali (Associate)
<b>Non-voting members:</b>	
<b>Director of Workforce &amp; Organisational Development:</b>	Amanda Wilcock
<b>Director of Urgent Care and Integration</b>	Karen Owens
<b>Chief Information Officer</b>	Simon Marsh

## Our staff and governance arrangements

31. The YAS Charity had two employees during the year, Charitable Fund Manager (substantive) and Charitable Fund Manager (temporary), who has continued to provide support to the charity on an ad hoc basis on a bank contract as the substantive postholder left their post on 31 March 2022. 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, YO1 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

33. 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

34. 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.

35. The chief executive is appointed by the chairman. The chief executive appoints the Executive Directors.

## Key management personnel remuneration

36. 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.

37. 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.

38. 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 2 to the accounts.

39. The charitable fund 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**

40. The Charitable Funds Committee monitors risks through a risk register which is maintained during the year and reviewed at each meeting.
41. 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 decreased by £552,438 in 2022-23 primarily due to the end of the substantial covid-19 grant funding from NHS Charities Together, and secondary a decrease in general fundraising and legacies.

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

42. 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**

43. 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**

44. The YAS Charity works closely with YAS.
45. 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.

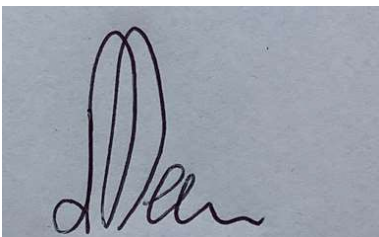
### **Our relationship with the wider community**

46. 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**

47. The financial statements of the charity were presented to members of the Charitable Funds Committee on 8 November 2023. The returns were independently examined by Hunter Gee Holroyd and will be submitted to the Charity Commission following review and approval by the trustee at the meeting on 30 November 2023.

Signed on behalf of the trustee:

A handwritten signature in dark ink, appearing to read 'J Pease', is written on a light blue background.

Jeremy Pease  
Chair of Charitable Funds Committee

Date: 30 November 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 Industrial Estate  
Wakefield  
WF2 0XQ

# Annual accounts for the year ended 31 March 2023

## Foreword

Yorkshire Ambulance Service NHS Trust (the Trust) is the sole corporate trustee of the fund. Delegated responsibility of the trustee is applied to executive and non-executive members of Yorkshire Ambulance.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## Statement of trustee's responsibilities

Under charity law, the trustee is responsible for preparing the trustee's 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.

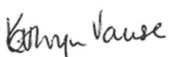
In preparing these financial statements, generally accepted accounting practice requires that the trustee:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- states whether the recommendations of the Charities SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements
- states whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- prepares the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

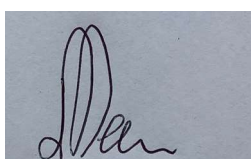
The trustee is required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law. The Trustee is responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by the trustee 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 the trustee to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 16 to 29 have been compiled from and are in accordance with the financial records maintained by the trustee.

By Order of the trustee, and those with delegated responsibility



Kathryn Vause  
Executive Director of Finance  
Date: 30 November 2023



Jeremy Pease  
Chair of Charitable Funds Committee  
Date: 30 November 2023

## 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 'charity') for the year ended 31<sup>st</sup> March 2023 which are set out on pages 16 to 29.

### *Responsibilities and basis of report*

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

I report in respect of my examination of the 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*

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 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  
Muse  
um  
Street  
York  
YO1 7DN

11/12/23



## Statement of financial activities for the year ending 31 March 2023

	Note	Unrestricted funds		Restricted funds		Total	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations & legacies	3	50,417	195,449	-	-	50,417	195,449
Income from charitable activities	4	14,558	20,564	-	-	14,558	20,564
Other trading activities	5	40,964	27,395	-	-	40,964	27,395
Grants	6	500	1,613	30,248	455,240	30,748	456,853
Investments	7	13,110	1,973	-	-	13,110	1,973
<b>Total incoming resources</b>		<b>119,549</b>	<b>246,995</b>	<b>30,248</b>	<b>455,240</b>	<b>149,797</b>	<b>702,235</b>
<b>Expenditure on:</b>							
Fundraising & administration	8	(16,338)	(71,345)	-	-	(16,338)	(71,345)
Charitable activities:	9						
Community Education & Engagement*		(12,749)	(48,472)	-	(41,515)	(12,749)	(89,986)
Community Resilience*		(5,810)	-	(173,030)	(32,169)	(178,840)	(32,169)
Defibrillators & Related Equipment		(59,796)	(35,305)	-	-	(59,796)	(35,305)
Health & Wellbeing*		(6,269)	(3,061)	(28,994)	(18,517)	(35,263)	(21,578)
Employee Support*		(51,265)	(4,816)	(1,047)	(32,350)	(52,312)	(37,167)
		(135,890)	(91,654)	(203,071)	(124,551)	(338,961)	(216,205)
<b>Total expenditure</b>		<b>(152,228)</b>	<b>(162,999)</b>	<b>(203,071)</b>	<b>(124,551)</b>	<b>(355,299)</b>	<b>(287,550)</b>
Net gains/(losses) on investments	14	-	-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>(32,679)</b>	<b>83,996</b>	<b>(172,823)</b>	<b>330,689</b>	<b>(205,502)</b>	<b>414,685</b>
<b>Net movement in funds</b>		<b>(32,679)</b>	<b>83,996</b>	<b>(172,823)</b>	<b>330,689</b>	<b>(205,502)</b>	<b>414,685</b>
<b>Reconciliation of funds</b>							
Total funds brought forward	19	322,470	240,473	423,826	91,138	746,296	331,611
Transfer between funds		(43)	(1,999)	43	1,999	-	-
<b>Total funds carried forward</b>		<b>289,748</b>	<b>322,470</b>	<b>251,046</b>	<b>423,826</b>	<b>540,794</b>	<b>746,296</b>

\* Prior year charitable activities reclassified due the introduction of new charitable activity headings in 2022/23: Community Resilience and Health & Wellbeing.

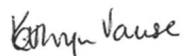
The notes on the following pages form part of these financial statements.

## Balance sheet as at 31 March 2023

	Note	Unrestricted funds		Restricted funds		Total	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
		£		£		£	£
<b>Fixed assets</b>							
Investments	14	-	-	-	-	-	-
<b>Total fixed assets</b>		-	-	-	-	-	-
<b>Current assets</b>							
Debtors	15	500	-	-	-	500	-
Cash and cash equivalents	16	310,597	323,255	436,070	474,821	746,667	798,076
<b>Total current assets</b>		<b>311,097</b>	323,255	<b>436,070</b>	474,821	<b>747,167</b>	798,076
<b>Liabilities</b>							
Creditors falling due within one year	17	(21,349)	(785)	(185,024)	(50,995)	(206,373)	(51,780)
<b>Net current assets</b>		<b>289,748</b>	322,470	<b>251,046</b>	423,826	<b>540,794</b>	746,296
<b>Total assets less current liabilities</b>		<b>289,748</b>	322,470	<b>251,046</b>	423,826	<b>540,794</b>	746,296
<b>Total net assets</b>		<b>289,748</b>	322,470	<b>251,046</b>	423,826	<b>540,794</b>	746,296
<b>Funds of the charity</b>	19						
Restricted		-		251,046	423,826	251,046	423,826
Unrestricted		289,748	322,470	-	-	289,748	322,470
<b>Total funds</b>		<b>289,748</b>	322,470	<b>251,046</b>	423,826	<b>540,794</b>	746,296

The notes on the following pages form part of these financial statements.

Approved on behalf of the corporate trustee by the Board of the Yorkshire Ambulance Service NHS Trust and signed on its behalf by:



Kathryn Vause

Date 30 November 2023

## Statement of cash flows for the year ending 31 March 2023

	Note	2022/23 Total Funds £	2021/22 Total Funds £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	<b>18</b>	<b>(64,519)</b>	429,190
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments	7	13,110	1,973
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(51,410)</b>	431,163
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>16</b>	798,077	366,914
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>16</b>	<b>746,667</b>	798,077

The notes on the following pages form part of these financial statements.

## Notes to the accounts

### 1. Accounting Policies

#### 1.1 Basis of preparation

The accounts (financial statements) have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 Accounting Practice.

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 the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### 1.2 Going concern

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

#### 1.3 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.

#### 1.4 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.

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.

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.

#### 1.5 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.

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, with proof of the relevant clause, and
- the executors have established that there are sufficient assets in the estate to pay the legacy, and
- where the legacy is not pecuniary, the Charity has received estate accounts to make a reasonable estimate of the value of the gift.

Reversionary and contingent legacies will not be accrued until direct notice that the legacy



conditions have been met and the legacy will fall due.

### **1.7 Incoming resources from endowment funds**

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

### **1.8 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 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.

### **1.9 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 and, as such, included in the restricted expenditure in the accounts.

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.

### **1.10 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.

### **1.11 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.

### **1.12 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.

### **1.13 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.

Fixed asset income includes interest received on the Charity bank accounts.

### **1.14 Debtors**

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

### **1.15 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.

### **1.16 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.

### **1.17 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).

## 2. Related party transactions

Yorkshire Ambulance Service NHS Trust (the Trust) makes a number of clerical and accounting services available to the charity, by agreement with the corporate trustee. Only a proportion of the charitable fund accountant has been recharged, other costs are absorbed by the Trust.

During the year none of the members of the Trust Board or senior members of the Trust staff or parties related to them has undertaken any material transactions with the charity. No member of the corporate trustee or parties related to them have received any remuneration in respect of the charity other than direct reimbursement of outlay on behalf of the charity.

At 31 March 2023, the Charity had debtors due from the Trust of £205,253 (2021/22: £32,677).

At 31 March 2023, the Charity had creditors owing to the Trust of £500 (2021/22: nil).

## 3. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	44,917	-	44,917	70,335
Legacies	5,500	-	5,500	125,114
<b>Total</b>	<b>50,417</b>	<b>-</b>	<b>50,417</b>	<b>195,449</b>

Donations are gifts from members of the public, patients and relatives of patients and from staff.

## 4. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising Activity	14,498	-	14,498	20,230
Christmas Cards	60	-	60	334
<b>Total</b>	<b>14,558</b>	<b>-</b>	<b>14,558</b>	<b>20,564</b>

	Unrestricted funds £	Restricted funds £	Total 2022/23 £	Total 2021/22 £
Defibs	40,964	-	40,964	24,448
CFR Schemes	-	-	-	2,948
<b>Total</b>	<b>40,964</b>	<b>-</b>	<b>40,964</b>	<b>27,395</b>

## 6. Income from grants

	Unrestricted funds £	Restricted funds £	Total 2022/23 £	Total 2021/22 £
NHS Charities Together	-	30,248	30,248	434,404
Charities Aid Foundation	-	-	-	22,449
Other	500	-	500	-
<b>Total</b>	<b>500</b>	<b>30,248</b>	<b>30,748</b>	<b>456,853</b>

## 7. Gross investment income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fixed asset equity & similar investments	13,110	-	13,110	1,973
<b>Total</b>	<b>13,110</b>	<b>-</b>	<b>13,110</b>	<b>1,973</b>

The amounts above relate to interest received in relation to the charity's bank accounts.

## 8. Analysis of expenditure on raising funds

	Unrestricted Funds £	Support Costs £	Restricted Funds £	Support Costs £	Total 2022/23 £	Total 2021/22 £
Fundraising Office	1,437	14,901	-	-	16,338	71,345
<b>Total</b>	<b>1,437</b>	<b>14,901</b>	<b>-</b>	<b>-</b>	<b>16,338</b>	<b>71,345</b>

## 9. Analysis of expenditure on charitable activities

	Unrestricted funds £	Support costs £	Restricted funds £	Support costs £	Total 2022/23 £	Total 2021/22 £
Community Education & Engagement*	10,663	2,086	-	-	12,749	89,986
Community Resilience*	4,022	1,788	156,030	17,000	178,840	32,169
Defibrillators & Related Equipment	55,326	4,470	-	-	59,796	35,305
Health & Wellbeing*	4,183	2,086	28,994	-	35,263	21,578
Employee Support*	46,795	4,470	1,047	-	52,312	37,167
<b>Total</b>	<b>120,989</b>	<b>14,901</b>	<b>186,071</b>	<b>17,000</b>	<b>338,961</b>	<b>216,205</b>

\* Prior year charitable activities reclassified due the introduction of new charitable activity headings in 2022/23: Community Resilience and Health & Wellbeing.

## 10. Allocation of support costs

2022/23 support costs apportionment is based on an estimate of time spent on fundraising activities and charitable activities (2021/22 apportionment was based on gross expenditure).

	<b>General admin</b>	<b>Staff costs</b>	<b>Bank charges</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising Office	10,140	4,505	255	14,901
Community Education & Engagement	1,420	631	36	2,086
Defibrillators & Related Equipment	3,042	1,352	77	4,470
Health & Wellbeing	1,420	631	36	2,086
Employee Support	3,042	1,352	77	4,470
<b>Total 2023</b>	<b>19,063</b>	<b>8,470</b>	<b>480</b>	<b>28,013</b>
<b>Total 2022</b>	<b>-</b>	<b>9,234</b>	<b>349</b>	<b>9,583</b>

2022/23 general admin costs include recruitment consultancy fees and new software costs.



## 11. Trustee remuneration, benefits and expenses

Members of the Trust Board are not remunerated, nor receive any funded expenses for the work that they undertake in relation to Charity.

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

	2022/23	2021/22
	£	£
Salaries & Wages	21,476	47,267
Employers' National Insurance Contribution	2,023	4,082
Employers' Pensions Contribution	2,471	6,751
	<u>25,971</u>	<u>58,100</u>

Staff costs in 2022/23 relates to the following staff employed by Yorkshire Ambulance Service NHS Trust but providing services to the Charity:

- full time Charitable Fund Manager (Apr-22 only)
- part time (Bank) Charitable Fund Manager (Apr-22 to Mar-23)
- part time Accountant (Jul-22 to Mar-23)
- full time Head of Charity (Mar-23 only)

In addition to the above, further staff costs were incurred as part of Restricted fund expenditure. These were expected staff costs incurred in agreement with the grant criteria.

	2022/23	2021/22
	£	£
Salaries & Wages	71,732	-
Employers' National Insurance Contribution	8,483	-
Employers' Pensions Contribution	11,070	-
	<u>91,286</u>	<u>-</u>

## 13. Independent examiner's remuneration

The Independent Examiner's remuneration of £1,120 related solely to the independent examination of the charitable fund accounts with no other additional work being undertaken (2021/22: £1,020).

	2023	2022
	£	£
<b>Movement in fixed asset investments</b>		
Market Value brought forward	-	12,265
Less Disposals at carrying value	-	(12,265)
Add Acquisition at cost	-	-
Add Net gain/(loss) on revaluation	-	-
	<u>-</u>	<u>-</u>

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

## 15. Analysis of current debtors

	2023	2022
	£	£
Accrued Income	500	-
Other Debtors	-	-
	<u>500</u>	<u>-</u>

## 16. Analysis of cash and cash equivalents

	2022/23	2021/22
	£	£
Cash in Hand	-	-
Notice Deposits (less than 3 months):		
Barclays	119,446	12,834
Government Banking Services/NatWest	627,221	785,242
<b>Total cash and cash equivalents</b>	<b>746,667</b>	<b>798,076</b>

The notice deposits are sums held on interest bearing deposit with the Government Banking Services' NatWest Bank and with Barclays Bank.

The balance sheet discloses amounts held in respect of restricted and unrestricted funds.

No cash or cash equivalents or current asset investments were held in non-cash investments or outside of the UK.

## 17. Analysis of liabilities

	2022/23	2021/22
	£	£
<b>Creditors under 1 year</b>		
Trade creditors	-	-
Accruals	206,373	51,780
<b>Total</b>	<b>206,373</b>	<b>51,780</b>

2022/23 increase in accruals is due to July 22 to March 23 recharges of Charity salaries and grant expenditure not being recharged from the Trust until after 31 March 2023.

The Charity did not have any creditors falling due after more than 1 year in either 2022/23 or 2021/22.

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

	2022/23	2021/22
	£	£
<b>Net income/(expenditure) as per the Statement of Financial Activities</b>	<b>(205,502)</b>	<b>414,685</b>
<b>Adjusted for:</b>		
Losses/(Gains) on Investments	-	-
Dividends, interest and rents from investments	(13,110)	(1,973)
Proceeds on sale of investments	-	12,265
(Increase)/Decrease in Debtors	(500)	-
Increase/(Decrease) in Creditors	154,593	4,212
<b>Net cash provided by (used in) operating activities</b>	<b>(64,519)</b>	<b>429,190</b>

## 19. Analysis of charitable funds

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

	Balance b/fwd 1 Apr 2022 £	Transfer between funds £	Income £	Expenditure £	Gains & losses £	Balance c/fwd 31 Mar 2023 £
Designated Funds	56,670	87,717	42,014	(119,098)	-	67,303
General Fund	265,800	(87,760)	77,535	(33,130)	-	222,445
	<b>322,470</b>	<b>(43)</b>	<b>119,549</b>	<b>(152,228)</b>	<b>-</b>	<b>289,748</b>

There were no endowments during 2022/23 or 2021/22.

The designated funds relates to the value of charitable activities that the trustee has agreed to spend out of unrestricted funds. This is made up of donations from donors who have expressed no wish or a non binding wish when making their donation.

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 Trustee.

### b) Analysis of restricted fund movements

	Balance b/fwd 1 Apr 2022 £	Transfer between funds £	Income £	Expenditure £	Gains & losses £	Balance c/fwd 31 Mar 2023 £
NHSCT Stage 2 Ambulance Grant	402,233	-	-	(173,030)	-	229,203
NHSCT Stage 3 Recovery Grant	-	-	30,248	(28,994)	-	1,254
CAF Roma Project	19,202	-	-	-	-	19,202
NHSCT Emergency Covid Funding	1,028	19	-	(1,047)	-	-
VRU 999 Aspire	(24)	24	-	-	-	-
YAS Basics	1,387	-	-	-	-	1,387
	<b>423,826</b>	<b>43</b>	<b>30,248</b>	<b>(203,071)</b>	<b>-</b>	<b>251,046</b>

**Description of funds**

The funds described below are monies given to the charity to be spent at the discretion of the Charitable Funds Committee 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.

**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. This funding ended in 2021/22.

**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.