

YORKSHIRE AMBULANCE SERVICE CHARITY ANNUAL REPORT 2023-24



Trustee's annual report

Introduction

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1 January 2015, the 2005 SORP (Statement of Recommended Rate), which provides guidance for charity accounts, has been replaced by a choice of SORPs which comply with both existing sets of accounting guidance.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

Yorkshire Ambulance Service Charity (YAS Charity) is the working name for Yorkshire Ambulance Service NHS Trust Charities.

YAS Charity is a registered charity with the Charity Commission for England and Wales (registered number 1114106). The Charity was created by deed on 14 December 2006. It amalgamated the three charities of Tees, East and North Yorkshire Ambulance service (TENYAS), West Yorkshire Metropolitan Ambulance Service (WYMAS), South Yorkshire Metropolitan Ambulance service (SYMAS), into one charity after the Yorkshire Ambulance Service Trust (YAS Trust) was formed from the dissolution of the previous three trusts across Yorkshire on 30 June 2006 by statutory instrument number 1618.

We exist to raise funds to support the work of YAS Trust and receive donations for the benefit of the patients, workforce and communities that YAS Trust serves. By securing donations, legacies and sponsorship, YAS Charity can provide additional services and support for patients and the staff who look after them.

YAS 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.

Public benefit statement

The YAS Trust Board was appointed as Corporate Trustee of YAS Charity 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. The 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 objects of the charity.

Foreword by the Trustee of the YAS Charity



Welcome to our Annual Report for 2023-24.

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.

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 projects:

- Falls and community first responders
- Volunteer development
- Health and wellbeing for colleagues

Through a grant secured via NHS CT in partnership with Starbucks and Hubbub, the Charity has supported a project to improve the outdoor space at the Emergency Operations Centre (EOC) at Fairfield, York. The project has provided greater biodiversity to the site, created wildlife habitats and provided spaces for colleagues to relax outside.

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). 18 new devices have been installed and the Charity has launched new local partnerships to support future targeted installation in key areas.

Working in partnership with the Trust's Community Engagement team, the Charity has continued to support key engagement and training across Yorkshire Communities including:

- YAS Trust Achieve programme which supports vulnerable people with first aid awareness, employability and life skills. Over the year six courses were delivered supporting 42 people to improve their lives.
- The voices of the street – rough sleeper engagement project. This pilot project worked with partners from the ICB's and VSCE sector, as well as the rough sleeping community in Hull and people with lived experience, to engage and understand the challenges and barriers of the rough sleeping and homeless community in accessing YAS Trust services.
- The expansion of the Train the Trainer programme which provides community organisations with the skills and equipment to train more people in the local community in basic lifesaving skills.
- Providing equipment and materials to support the 10th annual Restart a Heart training activity in schools and the wider community. 166 events took place in schools on the 16th October supported by 700 volunteers and across the year a total of 302 training events took place, teaching CPR to over 55,400 people across Yorkshire.

Our support for YAS Trust colleagues and volunteers continued a total of £12,450 was distributed to support staff in financial hardship and sadly to families of colleagues following a death in service of serving employees and volunteers. The Charity continues to support YAS staff groups and sports clubs and funded the league fees for both the Men's and Ladies football teams to participate in the emergency services football league.

Fundraising highlights:

- The Charity's Yorkshire Three Peaks challenge took place in September 2023 which saw 21 participants take part and raise over £3,700 in sponsorship.
- The Charity received two legacies within the year of £10,000 and £30,965.24
- The launch of local partnerships to support CPAD installations raised £20,000 from Bradford Metropolitan City Council and Bradford Central Lions Club CIO and a pledge to provide five CPADS for the most deprived areas from Quallsafe.
- £5,500 was raised through the partnership with Yorkshire Air Ambulance which sees clothing recycling banks installed across nine YAS Trust sites.

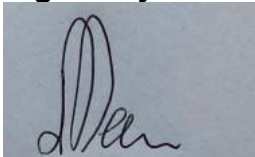
Volunteering and YAS Charity champions

2023-24 saw three volunteers support with charity events including the first YAS Charity Champion. The YAS Charity Champion initiative was launched early 2024 and encourages colleagues and volunteers from YAS Trust to become a charity advocate, promoting charity activities and raising awareness within their department or area and volunteering with charity activities where able.

We would like to thank our donors, our fundraisers, our volunteers 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 would like to add my personal thanks to Carey Taylor for the immeasurable contribution she has made to the smooth running and development of the charity over the last year.

Signed by Chairman of the Charitable Fund Committee:

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

Jeremy Pease

Dated: 12 December 2024

Our Mission:

YAS 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.

1. Our vision: To enhance the wellbeing and experience of our colleagues, volunteers and patients and support the improvement of population outcomes and reduction of the impact of health inequalities on our communities.
2. Our Purpose: To support the work of the NHS wholly and mainly for the services provided by Yorkshire Ambulance Service NHS Trust (YAS Trust).

What we aim to do: our core objectives

1. Engaging Communities:

Working with communities and partners to understand and reduce health inequalities and barriers to accessing YAS Trust services. Funding research and pathways to support disadvantaged communities and groups for a healthier future.

2. Supporting Colleagues and Volunteers:

To enhance the health and wellbeing of our colleagues and volunteers as well as funding enhanced training, equipment and support.

3. Saving Lives:

Funding equipment and training to allow more of the public to confidently respond in the event of a medical emergency.

Our Funding

YAS Charity provides funding and grants to support our core objectives. 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 Trust to enhance the care provided throughout our community.

How have we spent funds?

Our largest area of spend was on community resilience a total of £176,958 (2022-2023 £178,840).

Our charitable funding spend was a total of £360,084 (2022-23 £338,960) and distributed across the following areas:

Community Education and Engagement	£34,370
Saving Lives – defibrillators and related equipment	£40,721
Staff health and wellbeing projects	£57,675
Employee Support	£50,360

Community Resilience	£176,958
Total	£360,084

Fundraising

During the year the income received was £304,762 (2022-23 £149,797) with the Charity seeing a restricted grant increase of £108,652 from 2022-23. Income was made up as follows:

Donations and Legacies and Lottery	£93,815
Other Charitable activities	£2,048
Grants	£145,212
Other trading activities (defibrillators)	£37,983
Interest	£25,704
Total	£304,762

Our future plans

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 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.

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.

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.

2023-24 saw the production of a new 2024-27 charity strategy which was co-designed with stakeholders and outlines four key strategic aims for the Charity:

1. Engage and Grow: to become a financially sustainable charity.
2. Targeted grant making: to take a strategic approach to grant making; working with our communities, YAS Trust and our partners to ensure funding is spent in a way which enables the most positive impact.
3. Transformation: to transform the way the Charity operates and ensure quality and compliance in everything we do and to become a future strategic partner for YAS Trust.
4. Our People: to be a diverse and inclusive organisation with a culture of continuous improvement, where everyone feels valued, included, proud to work and can thrive.

How we manage our funds

Our grant making policy and funds

To fulfil its charitable purpose YAS Charity directly funds and delivers activity but also awards grants to YAS Trust or YAS staff networks/groups/clubs 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 Charity with no particular preference expressed by donors and can be used to support the Charity's operational costs or any activity for the charitable purpose.
- Designated funds – these are funds identified and managed as key areas to support the Charity in delivering its objectives, funding for these can come from both restricted donations and general funds. 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 general funds for appropriate use.
- Restricted funds – these are established for a particular goal or activity, or requested by the donor. The Charitable Funds Committee ensures these funds are only applied for the objectives the donor/grant maker intended.

In 2023-24 the Charity's overheads have been apportioned across designated funds at the end of the financial year, incurring additional expenditure above the value of the designations. A transfer of funds from general funds will be completed at the start of the 2024-25 financial year to cover the 2023-24 charity overhead cost.

Our reserves policy

The Trustee has established a financial reserves policy as part of its plans to ensure the Charity remains well managed.

The Trustee calculates the reserves as that part of the Charity's unrestricted income funds that is freely available after taking account of any operational costs or designated funds that have been earmarked for specific projects.

The reserve policy was reviewed in 2023-24 and the Trustee approved a target range for free reserves is to provide for six months' running costs only. The remainder of funds is to be applied for planned running costs and charitable purposes. For the financial year 2023-2024 the free reserves were maintained at £68,200, which represented 6 months of charity running costs, with all other funds committed or designated for running costs and charitable purposes. At 31 March 2024 the Charity held net assets across all funds of £436,020 including £146,626 in restricted funds.

Our investments

During 2023-24, the Charity investment policy was reviewed and approved. The Charity will not seek to invest any donations received. The charity will continue to utilise the high interest rates in its bank accounts under the government banking scheme as an alternative to investment. The policy will be reviewed annually.

Our assets

In line with YAS Charity policy, the Charity/Corporate Trustee hold no assets beyond its materials for fundraising purposes which have no resale value. Equipment funded by the Charity is gifted to YAS Trust or other beneficiaries on the basis of a one-off gift with no expectation for the charity to replace, maintain, be responsible for or further fund the asset. YAS Charity policy does make exceptions for assets appropriated to the Charity prior to sale via estate administration with regards to a legacy bequeathed to the Charity.

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
Springhill 2
Brindley Way
Wakefield 41 Industrial Estate
Wakefield
WF2 0XQ

Our staff and governance arrangements

The Corporate Trustee

1. The board of directors of Yorkshire Ambulance Service NHS Trust act as Corporate Trustee for the Charity (in line with the Acts). The Corporate Trustee is responsible for deciding policy and strategy and ensuring that it is implemented. The Corporate Trustee delegates responsibility for administration and oversight of the Charity to the Charitable Funds Committee, a subcommittee of the board of directors, through its Terms of Reference which are reviewed at least annually to ensure they remain fit for purpose. That committee meets at least four times a year and reports back to the Trustee after each committee meeting. The committee comprises of
 - Two Non-Executive Directors
 - Executive Director of Finance
 - Executive Medical Director

Corporate Trustee recruitment, appointment and induction

2. 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.
3. The Chief Executive is appointed by the Chairman. The Chief Executive appoints the executive directors.

Key management personnel and remuneration

4. Members of the Corporate Trustee have concluded that the Charitable Funds Committee, the Chair of that committee and the Head of Charity 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.

5. All the members of the Corporate Trustee give their time freely to the Charity and no remuneration or expenses relating to the Charity were paid to them in the year.
6. Members of the Corporate Trustee are required to disclose all relevant interests and register them with the head of charity and withdraw from decisions where a conflict of interest arises. All related party transactions are disclosed in note 2 to the accounts.
7. During the year, no member of the Corporate Trustee has undertaken any material transactions with the Charity or received any remuneration or expenses funded by the charitable funds during the year.
8. The YAS Trust Board acts as the Corporate Trustee and the members of the Board during the financial year were as follows:
 - **Chairman:** Martin Havenhand
 - **Chief Executive:** Rod Barnes (up to 31 May 2023), Peter Reading (interim role from 1 June 2023 and substantive from 1 January 2024)
 - **Executive Director of Finance:** Kathryn Vause
 - **Chief Operating Officer:** Nick Smith (interim from 1 June 2023, substantive from December 2023; previous role of Executive Director of Operations from 12 November 2018 – 31 May 2023)
 - **Executive Director of Quality and Chief Paramedic:** (role introduced in November 2023) Dave Green (previously Executive Director of Quality, Governance and Performance Assurance and Deputy Chief Executive) Clare Ashby (Interim from 1 July 2021 until 31 October 2023)
 - **Executive Medical Director:** Dr Steven Dykes (Acting to 30 September 2023), Dr Julian Mark (returned from secondment on 1 October 2023)
 - **Non-Executive Directors:** Tim Gilpin (Deputy Chair), Anne Cooper, Jeremy Pease, Andrew Chang, Amanda Moat, Zafir Ali, (Associate to January 2024).
 - **Non-voting members: Director of Workforce and Organisational Development:** Amanda Wilcock; **Director of Urgent Care and Integration** Karen Owens (to 31 May 2023); **Chief Information Officer,** Simon Marsh
9. The Corporate Trustee is also assisted in its work and/or able to access advice from several professional advisors as detailed below:

Our advisors

Independent examiners Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	360 Assurance Oak House Moorhead Way Bramley Rotherham S66 1YY
Bankers Barclays Bank Plc, Parliament Street York, YO1 8XD National Westminster Bank PLC London Corporate Service Centre	

CPB Services 2 nd Floor 280 Bishopsgate London EC2M 4RB	
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10. YAS Charity had one employee during the year, Head of Charity. The Head of Charity is 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. YAS Trust provides a financial service to the Charity at an agreed cost. All salary and service costs are recharged back to the charity and form part of the charity running costs.

Risk analysis

11. The Charitable Funds Committee monitors risks through a risk register which is maintained during the year and reviewed at each meeting.
12. All risks have a mitigation plan and actions.
13. The Charity's primary risk is around its principal source of unrestricted fundraising which is received via donations from the general public and charity events/sponsorship. The rising cost of living and reducing awareness and support for the NHS Charity sector post covid-19 amongst other sector issues increase the risk of the Charity's ability to have sufficient funding to deliver its objectives. YAS Charity continues to adapt and mitigate this risk through increased awareness, partnerships and investing in staff/volunteer/digital resources to increase the charity income.

Related parties

14. YAS Charity works closely with YAS Trust and particularly with departments who work within the areas delivering activity related to the charity's core objectives.
15. Although the Corporate 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 YAS Charity and the Charity's beneficiaries.

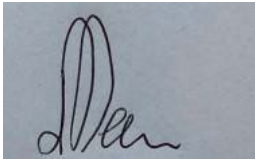
Our relationship with the wider community

16. The ability of the YAS Charity to continue its vital support for YAS Trust is dependent on its ability to maintain and increase donations from the general public.
17. YAS Charity actively seeks partnerships and sharing knowledge with local organisations to help deliver its objectives within Yorkshire communities and to increase funding opportunities.

Statutory returns

18. The financial statements of the Charity were presented to the Charitable Funds Committee on 10 October 2024. The returns were independently examined by Hunter Gee Holroyd and will be submitted to the Charity Commission following review and approval by the Corporate Trustee at the meeting on 12 December 2024.

Signed on behalf of the Corporate Trustee:

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

Jeremy Pease, Chair of Charitable Funds Committee

Date: 12 December 2024

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 Corporate Trustee 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

Annual accounts for the year ended 31 March 2024

Foreword

Yorkshire Ambulance Service NHS Trust (YAS Trust) is the sole Corporate Trustee of the fund. Delegated responsibility of the Corporate Trustee is applied to executive and non-executive members of Yorkshire Ambulance Service NHS Trust Board.

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.

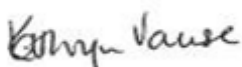
In preparing these financial statements, generally accepted accounting practice requires that the trustee:

- 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.

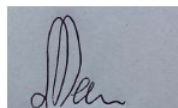
The Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 16 to 31 attached have been compiled from and are in accordance with the financial records maintained by the Trustee.

By Order of the Trustee, and those with delegated responsibility



Kathryn Vause
Executive Director of Finance

Date: 30.12.2024



Jeremy Pease
Chair of Charitable Funds Committee

Date: 12 December 2024

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

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

I report to the trustee on my examination of the accounts of Yorkshire Ambulance Service NHS Trust Charities (the Trust) for the year ended 31st March 2024 which are set out on pages 16 to 31.

Responsibilities and basis of report

As the charity trustee 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

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
YO17DN

Date: 10 January 2025

Statement of financial activities for the year ending 31 March 2024

	Note	Unrestricted funds		Restricted funds		Total	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
		£	£	£	£	£	£
Income and endowments from:							
Donations & legacies	3	92,627	50,417	1,188	-	93,815	50,417
Income from charitable activities	4	2,048	14,558	-	-	2,048	14,558
Other trading activities	5	17,983	40,964	20,000	-	37,983	40,964
Grants	6	27,500	500	117,712	30,248	145,212	30,748
Investments	7	25,704	13,110	-	-	25,704	13,110
Total incoming resources		165,862	119,549	138,900	30,248	304,762	149,797
Expenditure on:							
Fundraising & administration	8	(49,451)	(16,338)	-	-	(49,451)	(16,338)
Charitable activities:	9						
Community Education & Engagement		(34,370)	(12,749)	-	-	(34,370)	(12,749)
Community Resilience		(5,080)	(5,810)	(171,879)	(173,030)	(176,958)	(178,840)
Defibrillators & Related Equipment		(40,721)	(59,796)	-	-	(40,721)	(59,796)
Health & Wellbeing		(9,098)	(6,269)	(48,577)	(28,994)	(57,675)	(35,263)
Employee Support		(25,390)	(51,265)	(24,970)	(1,047)	(50,360)	(52,312)
		(114,659)	(135,890)	(245,426)	(203,071)	(360,084)	(338,961)
Total expenditure		(164,110)	(152,228)	(245,426)	(203,071)	(409,536)	(355,299)
Net gains/(losses) on investments	14	-	-	-	-	-	-
		1,752	(32,679)	(106,526)	(172,823)	(104,774)	(205,502)
Net movement in funds		1,752	(32,679)	(106,526)	(172,823)	(104,774)	(205,502)
Reconciliation of funds							
Total funds brought forward	19	289,748	322,470	251,046	423,826	540,794	746,296
Transfer between funds		(2,105)	(43)	2,105	43	-	-
Total funds carried forward		289,395	289,748	146,626	251,046	436,020	540,794

Balance sheet as at 31 March 2024

	Note	Unrestricted funds		Restricted funds		Total	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
		£		£		£	£
Fixed assets							
Investments	14	-	-	-	-	-	-
Total fixed assets		-	-	-	-	-	-
Current assets							
Debtors	15	3,839	500	-	-	3,839	500
Cash and cash equivalents	16	380,462	310,597	355,385	436,070	735,846	746,667
Total current assets		384,301	311,097	355,385	436,070	739,685	747,167
Liabilities							
Creditors falling due within one year	17	(94,906)	(21,349)	(208,759)	(185,024)	(303,665)	(206,373)
		289,395	289,748	146,626	251,046	436,020	540,794
Total assets less current liabilities		289,395	289,748	146,626	251,046	436,020	540,794
Total net assets		289,395	289,748	146,626	251,046	436,020	540,794
Funds of the charity	19						
Restricted		-	-	(146,626)	251,046	(146,626)	251,046
Unrestricted		(289,395)	289,748	-	-	(289,395)	289,748
		(289,395)	289,748	(146,626)	251,046	(436,020)	540,794

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:

Korinna Vause

Date: 30.12.2024

Statement of cash flows for the year ending 31 March 2024

	Note	2023/24 Total Funds £	2022/23 Total Funds £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	(36,525)	(64,519)
Cash flows from investing activities:			
Dividends, interest and rents from investments	7	25,704	13,110
Change in cash and cash equivalents in the reporting period		(10,821)	(51,410)
Cash and cash equivalents at the beginning of the reporting period	16	746,667	798,077
Cash and cash equivalents at the end of the reporting period	16	735,846	746,667

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 10 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 Trustee has 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 Trustee discretion. The major funds held in each of these categories are disclosed in note 19.

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 10.

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 8.

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 9.

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 Trustee 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 2024, the Charity had debtors due from the Trust of £279,592 (2022/23: £205,253).

At 31 March 2024, the Charity had creditors owing to the Trust of nil (2022/23: £500).

3. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023/24 £	Total 2022/23 £
Donations	51,661	1,188	52,849	44,917
Legacies	40,965	-	40,965	5,500
Total	92,627	1,188	93,815	50,417

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 2023/24 £	Total 2022/23 £
Fundraising Activity	2,048	-	2,048	14,498
Christmas Cards	-	-	-	60
Total	2,048	-	2,048	14,558

Christmas Cards income is included within Fundraising Activity for 2023/24.

5. Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2023/24 £	Total 2022/23 £
Defibrillators & Related Equipment	17,983	20,000	37,983	40,964
Total	17,983	20,000	37,983	40,964

6. Income from grants

	Unrestricted funds £	Restricted funds £	Total 2023/24 £	Total 2022/23 £
NHS Charities Together		117,712	117,712	30,248
Other	27,500		27,500	500
Total	27,500	117,712	145,212	30,748

7. Gross investment income

	Unrestricted funds £	Restricted funds £	Total 2023/24 £	Total 2022/23 £
Fixed asset equity & similar investments	25,704	-	25,704	13,110
Total	25,704	-	25,704	13,110

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 2023/24 £	Total 2022/23 £
Fundraising Office	7,120	42,332	-	-	49,451	16,338
Total	7,120	42,332	-	-	49,451	16,338

9. Analysis of expenditure on charitable activities

	Unrestricted funds £	Support costs £	Restricted funds £	Support costs £	Total 2023/24 £	Total 2022/23 £
Community Education & Engagement	28,443	5,926	-	-	34,370	12,749
Community Resilience	-	5,080	171,879	-	176,958	178,840
Defibrillators & Related Equipment	28,021	12,700	-	-	40,721	59,796
Health & Wellbeing	3,171	5,926	48,577	-	57,675	35,263
Employee Support	12,691	12,700	24,970	-	50,360	52,312
Total	72,327	42,332	245,426	-	360,084	338,961

10. Allocation of support costs

2023/24 support costs apportionment is based on an estimate of time spent on fundraising activities and charitable activities.

	General admin	Staff costs	Bank charges	Total
	£	£	£	£
Fundraising Office	1,425	40,674	233	42,332
Community Education & Engagement	199	5,694	33	5,926
Community Resilience	171	4,881	28	5,080
Health & Wellbeing	199	5,694	33	5,926
Defibrillators & Related Equipment	427	12,202	70	12,700
Employee Support	427	12,202	70	12,700
Total 2024	2,850	81,348	465	84,664
Total 2023	20,208	9,011	510	29,801

2023/24 general admin costs include software maintenance and subscription fees.

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 the Charity.

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

	2023/24	2022/23
	£	£
Salaries & Wages	61,183	21,476
Employers' National Insurance Contribution	8,788	2,023
Employers' Pensions Contribution	11,377	2,471
	81,348	25,971

Staff costs in 2023/24 relate to the following staff employed by Yorkshire Ambulance Service NHS Trust but providing services to the Charity:

- full time Head of Charity
- part time (Bank) Charitable Fund Manager (Apr-23 to May-23)
- part time Accountant

Staff costs in 2022/23 related 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.

	2023/24	2022/23
	£	£
Salaries & Wages	103,730	71,732
Employers' National Insurance Contribution	10,665	8,483
Employers' Pensions Contribution	14,505	11,070
	128,899	91,286

13. Independent examiner's remuneration

The Independent Examiner's remuneration of £1,170 related solely to the independent examination of the charitable fund accounts with no other additional work being undertaken (2022/23: £1,120).

14. Movement in fixed asset investments

	2023/24	2022/23
	£	£
Market Value brought forward	-	-
Less Disposals at carrying value	-	-
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

	2023/24	2022/23
	£	£
Accrued Income	3,839	500
Other Debtors	-	-
	<u>3,839</u>	<u>500</u>

Accrued income for 2023/24 relates to donations in the charity paypal account as at 31 March 2024.

16. Analysis of cash and cash equivalents

	2023/24	2022/23
	£	£
Cash in Hand	-	-
Notice Deposits (less than 3 months):		
Barclays	299,949	119,446
Government Banking Services/NatWest	435,897	627,221
Total cash and cash equivalents	735,847	746,667

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

	2023/24	2022/23
	£	£
Creditors under 1 year		
Trade creditors	-	-
Accruals	303,665	206,373
Total	303,665	206,373

2023/24 increase in accruals is due to recharges of Charity salaries and grant expenditure not being recharged from the Trust until after 31 March 2024.

The Charity did not have any creditors falling due after more than 1 year in either 2023/24 or 2022/23.

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

	2023/24	2022/23
	£	£
Net income/(expenditure) as per the Statement of Financial Activities	(104,774)	(205,502)
adjusted for:		
Losses/(Gains) on Investments	-	-
Dividends, interest and rents from investments	(25,704)	(13,110)
Proceeds on sale of investments	-	-
(Increase)/Decrease in Debtors	(3,339)	(500)
Increase/(Decrease) in Creditors	97,292	154,593
Net cash provided by (used in) operating activities	(36,525)	(64,519)

19. Analysis of charitable funds

a) Analysis of unrestricted and material designated fund movements

	Balance b/fwd 1 Apr 2023 £	Transfer between funds £	Income £	Expenditure £	Gains & losses £	Balance c/fwd 31 Mar 2024 £
Designated Funds	67,303	(68,311)	18,604	(74,717)	-	(57,121)
General Fund	222,445	66,207	147,258	(89,393)	-	346,516
	289,748	(2,105)	165,862	(164,110)	-	289,395

There were no endowments during 2023/24 or 2022/23.

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.

The net impact of transfers between funds relates to the reclassification of funds balances for; Specific Stations (£813) and Specific CFR Schemes (£1,292) from Designated to Restricted. In light of confirmation that the funds which made up the balances were made for a specific charitable purpose.

b) Analysis of restricted fund movements

	Balance b/fwd 1 Apr 2023	Transfer between funds	Income	Expenditure	Gains & losses	Balance c/fwd 31 Mar 2024
	£	£	£	£	£	£
NHSCT Stage 2 Ambulance Grant	229,203	-	-	(171,879)	-	57,324
NHSCT Stage 3 Recovery Grant	1,254	-	90,752	(48,577)	-	43,429
NHSCT Greener Communities Grant	-	-	26,460	(24,970)	-	1,490
CAF Roma Project	19,202	-	-	-	-	19,202
YAS Basics	1,387	-	-	-	-	1,387
Bradford CPAD Project	-	-	20,000	-	-	20,000
Specific Stations	-	813	1,688	-	-	2,501
Specific CFR Schemes	-	1,292	-	-	-	1,292
	251,046	2,105	138,900	(245,426)	-	146,625

Description of funds

The funds described below are restricted monies given to the Charity for a specific charitable purpose and must be spent in line with the donation request/criteria.

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.

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.

Bradford CPAD Project

A partnership fund between Bradford Lions Central Club CIO, Bradford Council and YAS Charity to install and fund up to 40 Community Public Access Defibrillators in the Bradford area.

Specific Stations

Public donations can be received with a request for the donation to be allocated to a specific ambulance station. Where this request is binding, the funds are utilised to make improvements at the station for the health and wellbeing of colleagues.

Specific CFR Schemes

Public/CFR donations can be received with a request for the donation to be allocated to a specific Community First Responder scheme. Where this request is binding, the funds are utilised to support that scheme with enhanced/additional equipment or training.