

# **YORKSHIRE AMBULANCE SERVICE CHARITY ANNUAL REPORT 2024-25**

# Trustee's annual report

## Introduction

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

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

The 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 NHS Trust ('the Trust') was formed from the dissolution of the previous three trusts across Yorkshire on 30 June 2006 by statutory instrument number 1618.

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

The 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 Trust Board was appointed as Corporate Trustee of the 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 Charity

Welcome to our Annual Report for 2024-25.

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.

### Our work – Key highlights of our year

#### Engaging communities

Working in partnership with the Trust's Community Engagement team, the Charity has continued to support and fund equipment and materials for 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 2024-25 the Achieve programme supported 640 vulnerable people.
- The Community Partners and Ambassador programme which provides a 'train the trainer' approach for community organisations to learn the skills and equipment to train more people in the local community in basic lifesaving skills. Over 2024-25 Community partners and ambassadors taught 1,600 people lifesaving skills.
- Providing equipment and materials to support the 11th annual Restart a Heart training activity in schools and the wider community in October 2024 Restart a Heart Day saw 35,445 secondary school children taught CPR and lifesaving skills.
- Providing free first aid sessions. In 2024-25 1,700 people attended first aid awareness sessions.
- Supporting Community Engagement Volunteers to deliver 57 events engaging 2,600 people across Yorkshire.

#### Engaging communities case study – Ben Gilbert



After successfully completing the YAS Achieve programme, 19-year-old Ben from Bradford put his training into practice when he phoned 999 and saved his father's life.

Ben completed the course in 2024 but had to put those skills into action when his father suffered a stroke at home. Thanks to Ben's quick thinking, along with help from family members, they were able to get his father the help he needed. Ben was invited to Bradford Ambulance Station where he was presented with a certificate and letter of commendation.

## Supporting our colleagues and volunteers

Our support for Trust colleagues and volunteers continued. In 2024-25 the Charity:

- Funded new training kit for the YAS Rugby Team
- Supported the YAS Pride staff network to attend the UK Pride event at Doncaster
- Helped thirteen colleagues experiencing financial hardship through the Charity emergency food voucher programme
- Was the main sponsor for the Trust 2024 STARS awards which recognises outstanding work and contributions from YAS staff and volunteers.
- Supported the Armed forces Network with a Remembrance Day event held at Trust Headquarters
- Provided funding to support a Community First Responder continuing professional development event which included a Dementia awareness training session.
- Provided funding to raise awareness of and support Freedom to Speak up week within the Trust
- Ran a summer roadshow, bringing fresh fruit and smoothies to call centre staff across both 999 and 111 call centres.
- Continued to fund the Volunteer Development Manager role at the Trust which is supporting the implementation of the volunteer development framework, through an NHS Charities Together (NHSCT) grant.

## Saving Lives

The Charity continues to support community resilience by funding projects and initiatives, which help communities to be prepared in the event of a medical emergency.

- In 2024-25 the Charity supported 13 communities across Yorkshire to install a Community Public Access Defibrillator (CPAD) and helped a further 9 communities with CPAD batteries and Pads to get their CPAD back online.
- 2024 saw the conclusion of the Charity funded project to train and support Community First Responder's to respond to non-injurious fall patients, with specialist equipment and cars. This project was funded through an NHS Charities Together grant.

### New Community Public Access Defibrillator installed at the Dominica Association in Bradford



Thanks to the local community, Sport England and the YAS Charity partnership with Bradford Lions and Bradford Council, the Dominica Association of Bradford had a CPAD installed at their premises in Bradford.

## Fundraising highlights

In 2024 the Charity was nominated for a Yorkshire Choice Award in the category of Charitable excellence, this was a fantastic recognition of the work of the Charity.

Some of our notable charitable income over the year includes:

- The Charity received a legacy of £48,565
- The launch of a local partnership with CREW - Cardiac Recovery through Exercise and Walking Charity who pledged funding of £10,000 to support CPAD installations in Calderdale and Kirklees.
- The Charity received £15,000 to support the maintenance of CPADS in the Holme Valley area
- £2,924 from a partnership with Yorkshire Air Ambulance to collect and recycle clothing
- Secured an NHS Charities Together grant of £82,106 to continue support for volunteering at the Trust.

**Fundraising case study - Karen Jenner:** Mum-of-two Karen Jenner embarked on a fundraising mission to thank the ambulance team for saving her life when she had a cardiac arrest just after they arrived at her home.



Karen had been complaining of what she thought was indigestion, a tightness across her chest and right shoulder pain when she decided to phone 111. An ambulance was then dispatched to her home in Farnley, Leeds.

Two Yorkshire Ambulance Service crews and a critical care paramedic were dispatched and their initial checks revealed that the 63-year-old was having a heart attack. Karen then had a cardiac arrest and was resuscitated by the team who used CPR and a defibrillator.

As a thank-you Karen has helped to raise £2,500 for the Charity by organising a Just Giving Dry January, boosted by the proceeds of a golf day at Oulton Hall in Leeds organised by Karen's employer, Leeds-based NIVO Limited.

Thank you!

These are some of the highlights from the year for which the Charity is grateful. On behalf of the Trustee and the Charity, I would like to thank our donors, our fundraisers, our volunteers, our partners and the Trust for their ongoing support, which has enabled us to achieve so much for our patients, communities and colleagues.

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



**Dated: 11 December 2025**

## Our Mission

The 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 ('the 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

The 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 the Trust to enhance the care provided throughout our community.

## How have we spent funds?

Our largest area of spend in 2024-25 was on community resilience - £80,813 (£176,958 in 2023-2024).

Our charitable funding spend in 2024-25 was £206,883 (£360,084 in 2023-24) and distributed across the following areas:

Community Education and Engagement	£20,746
Saving Lives – defibrillators and related equipment	£40,917
Staff health and wellbeing projects	£39,494
Employee Support	£24,913
Community Resilience	£80,813
<b>Total</b>	<b>£206,883</b>



## Fundraising

In 2024-25, the income received was £231,755 (£304,762 in 2023-24). Income was made up as follows:

Donations and Legacies and Lottery	£92,134
Other Charitable activities	£4,269
Grants	£89,988
Other trading activities (defibrillators)	£31,616
Interest	£13,748
<b>Total</b>	<b>£231,755</b>

## Our future plans

2024-25 saw the first year of delivery for objectives within the Charity's 2024-27 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, the 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.

### Key deliverables achieved in 2024-25:

- Production of three-year fundraising and engagement plans for the Charity
- Built closer relationships with Trust departments to better understand their strategic needs and how the Charity can support
- Creation of a new policy and process framework to support charity governance
- Creation of a Charity Officer role and successful recruitment to the post on an initial 12-month secondment to support increased capacity within the Charity

The Charity continues to review the way it works and aims to adapt to the changing wider environment. The Charity works in partnership with the 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.

## How we manage our funds

### Our funding policy

To fulfil its charitable purpose, the Charity directly funds and delivers activity but also awards grants to the 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 2024-25 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 2025-26 financial year to cover the 2024-25 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 are freely available after taking account of any operational costs or designated funds that have been earmarked for specific projects.

For the financial year 2024-2025 the free reserves were maintained at £68,200, which represented 6 months of fixed charity running costs, with all other funds committed or designated for running costs and charitable purposes.

At 31 March 2025 the Charity held £257,006 in unrestricted accessible funds to use as part of the free reserves for the Charity.

### Our investments

In line with the Charity investment policy, the Charity will not seek to invest any donations received. The Charity will continue to receive interest based on the funds held 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 the Charity's 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 the 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. The 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 Charity is:

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

### For fundraising queries, please contact:

Head of YAS Charity  
Springhill 2  
Brindley Way  
Wakefield  
41 Industrial Estate  
Wakefield  
WF2 0XQ

## Our staff and governance arrangements

### The Corporate Trustee

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 they are 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

1. The Trust Chairman and non-executive directors are appointed through a selection process by NHS England and have the skills and attributes to act as advocates for their communities and provide leadership for the NHS.
2. The Chief Executive is appointed by the Remuneration Committee. The Chief Executive appoints the executive directors.

## Key management personnel and remuneration

3. The Trustee has 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 oversee:
  - directing and controlling the Charity
  - running and operating the Charity on a day-to-day basis.
4. 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.
5. Members of the Corporate Trustee are required to disclose all relevant interests and register them with through the YAS Trust process and withdraw from decisions where a conflict of interest arises. All related party transactions are disclosed in note 2 to the accounts.
6. 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.
7. The Trust Board acts as the Corporate Trustee and the members of the Board during the financial year were as follows:
  - Chair, Martin Havenhand
  - Chief Executive, Peter Reading
  - Deputy Chief Executive, Marc Thomas
  - Chief Operating Officer, Nick Smith
  - Executive Director of Finance, Kathryn Vause
  - Executive Director of Quality and Chief Paramedic, Dave Green
  - Executive Medical Director, Dr Julian Mark (retired 1 April 2025)
  - Non-Executive Directors: Tim Gilpin (Deputy Chair from April 2024 to October 2024), Anne Cooper (Deputy Chair from October 2024 onwards), Jeremy Pease (retired on 31 January 2025), Andrew Chang, Amanda Moat, Saghir Alam OBE (from 1 February 2025)

8. The Corporate Trustee is also assisted in its work and/or able to access advice from several professional advisors as detailed below:

### Our advisors

<b>Independent examiners:</b> Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	<b>Internal auditors:</b> 360 Assurance Oak House Moorhead Way Bramley Rotherham S66 1YY
<b>Bankers:</b> Barclays Bank Plc, Parliament Street York Y01 8XD	<b>Bankers:</b> National Westminster Bank PLC 250 Bishopsgate London EC2M 4RB

9. The Trust facilitates the day-to-day management and operation of the Charity through the provision of the services of two of its employees, serving as the Head of Charity and the Charity officer (secondment role from January 2025). As employees of the Trust, Employment Terms and Conditions are under the national NHS Agenda for Change Framework, whereby remuneration is reviewed annually and is increased in accordance with the nationally agreed pay awards for the relevant pay scale. The 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

10. The Charitable Funds Committee monitors risks through a risk register which is maintained during the year and reviewed at each meeting.
11. All risks have a mitigation plan and actions.
12. 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 in general increase the risk of the Charity's ability to have sufficient funding to deliver its objectives. The 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

13. The Charity works closely with the Trust and particularly with departments who work within the areas delivering activity related to the Charity's core objectives.
14. 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 the Charity and its beneficiaries.

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

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

17. The financial statements of the Charity were presented to the Charitable Funds Committee on 11 December 2025. These statements were independently examined by Hunter Gee Holroyd. These will be submitted to the Charity Commission.

Signed on behalf of the Corporate Trustee:

A handwritten signature in black ink, appearing to read 'Andrew Chang', with a stylized flourish at the end.

Andrew Chang, Chair of Charitable Funds Committee

Date: 11 December 2025

## A few helpful definitions:

**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.

**Our general fund** represents those funds available for distribution by the Trustee at its 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 YEAR ENDED 31 MARCH 2025**

### **Foreword**

Yorkshire Ambulance Service NHS Trust (the Trust) is the sole Corporate Trustee of Yorkshire Ambulance Service NHS Trust Charities (the Charity). Delegated responsibility of the 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 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

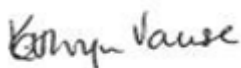
The Trustee is required to act in accordance with the Trust Deed and the rules of the Charity, within the framework of trust law. The Trustee is responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the Charity at that 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 17 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: 11 December 2025

Andrew Chang

Chair of Charitable Funds Committee



Date: 11 December 2025

## 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 31<sup>st</sup> March 2025 which are set out on pages 17 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  
YO1 7DN

Date: 12 January 2026

## Statement of financial activities for the year ending 31 March 2025

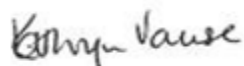
	Note	Unrestricted funds		Restricted funds		Total	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations & legacies	3	91,922	92,627	212	1,188	92,134	93,815
Income from charitable activities	4	4,269	2,048	-	-	4,269	2,048
Other trading activities	5	9,622	17,983	21,994	20,000	31,616	37,983
Grants	6	4,250	27,500	85,738	117,712	89,988	145,212
Finance Income	7	13,748	25,704	-	-	13,748	25,704
<b>Total incoming resources</b>		<b>123,812</b>	<b>165,862</b>	<b>107,944</b>	<b>138,900</b>	<b>231,755</b>	<b>304,762</b>
<b>Expenditure on:</b>							
Fundraising & administration	8	(70,496)	(49,451)	-	-	(70,496)	(49,451)
Charitable activities:	9						
Community Education & Engagement		(20,746)	(34,370)	-	-	(20,746)	(34,370)
Community Resilience		(6,014)	(5,080)	(74,799)	(171,879)	(80,813)	(176,958)
Defibrillators & Related Equipment		(28,138)	(40,721)	(12,780)	-	(40,917)	(40,721)
Health & Wellbeing		(6,538)	(9,098)	(32,956)	(48,577)	(39,494)	(57,675)
Employee Support		(24,413)	(25,390)	(500)	(24,970)	(24,913)	(50,360)
		(85,848)	(114,659)	(121,035)	(245,426)	(206,883)	(360,084)
<b>Total expenditure</b>		<b>(156,344)</b>	<b>(164,110)</b>	<b>(121,035)</b>	<b>(245,426)</b>	<b>(277,379)</b>	<b>(409,536)</b>
<b>Net movement in funds</b>		<b>(32,532)</b>	<b>1,752</b>	<b>(13,092)</b>	<b>(106,526)</b>	<b>(45,624)</b>	<b>(104,774)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward	18	289,395	289,748	146,626	251,046	436,020	540,794
Transfer between funds		143	(2,105)	(143)	2,105	-	-
<b>Total funds carried forward</b>		<b>257,005</b>	<b>289,395</b>	<b>133,391</b>	<b>146,626</b>	<b>390,397</b>	<b>436,020</b>

## Balance sheet as at 31 March 2025

	Note	Unrestricted funds		Restricted funds		Total	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
		£	£	£	£	£	£
<b>Current assets</b>							
Debtors	14	5,911	3,839	-	-	5,911	3,839
Cash and cash equivalents	15	300,031	380,462	149,946	355,385	449,977	735,846
<b>Total current assets</b>		<b>305,942</b>	<b>384,301</b>	<b>149,946</b>	<b>355,385</b>	<b>455,888</b>	<b>739,685</b>
<b>Liabilities</b>							
Creditors falling due within one year	16	(48,937)	(94,906)	(16,554)	(208,759)	(65,491)	(303,665)
<b>Net current assets</b>		<b>257,005</b>	<b>289,395</b>	<b>133,391</b>	<b>146,626</b>	<b>390,397</b>	<b>436,020</b>
<b>Total assets less current liabilities</b>		<b>257,005</b>	<b>289,395</b>	<b>133,391</b>	<b>146,626</b>	<b>390,397</b>	<b>436,020</b>
<b>Total net assets</b>		<b>257,005</b>	<b>289,395</b>	<b>133,391</b>	<b>146,626</b>	<b>390,397</b>	<b>436,020</b>
<b>Funds of the charity</b>	18						
Restricted		-	-	133,391	146,626	133,391	146,626
Unrestricted		257,005	289,395	-	-	257,005	289,395
<b>Total funds</b>		<b>257,005</b>	<b>289,395</b>	<b>133,391</b>	<b>146,626</b>	<b>390,397</b>	<b>436,020</b>

The notes on pages 20 to 31 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, Executive Director of Finance

Date: 11 December 2025

## Statement of cash flows for the year ending 31 March 2025

	Note	2024/25 Total Funds £	2023/24 Total Funds £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	<b>17</b>	<b>(299,618)</b>	<b>(36,525)</b>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments	7	13,748	25,704
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(285,869)</b>	<b>(10,821)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>17</b>	<b>735,846</b>	<b>746,667</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>17</b>	<b>449,977</b>	<b>735,846</b>

## 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. Therefore, 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's discretion. The major funds held in each of these categories are disclosed in note 18.



## **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.

Investment income is interest on funds held in the Charity's bank current accounts or on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

## **1.6 Incoming resources from endowment funds**

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

## **1.7 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.

## **1.8 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.

## **1.9 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 is shown in note 10.

## **1.10 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.

## **1.11 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.

## **1.12 Fixed asset investments**

The Charity has not held any fixed asset investments during 2024/25 or 2023/24.

## **1.13 Debtors**

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

## **1.14 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.

## **1.15 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.

### 1.16 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.

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 2025, the Charity had debtors due from the Trust of £nil (31 March 2024: £nil).

At 31 March 2025, the Charity had creditors owing to the Trust of £50,964 (31 March 2024: £279,592).

## 3. Income from donations and legacies

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024/25 £</b>	<b>Total 2023/24 £</b>
Donations	43,357	212	43,569	52,849
Legacies	48,565	-	48,565	40,965
<b>Total</b>	<b>91,922</b>	<b>212</b>	<b>92,134</b>	<b>93,815</b>

## 4. Income from charitable activities

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024/25 £</b>	<b>Total 2023/24 £</b>
Fundraising Activity	4,269	-	4,269	2,048
<b>Total</b>	<b>4,269</b>	<b>-</b>	<b>4,269</b>	<b>2,048</b>

## 5. Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2024/25 £	Total 2023/24 £
Defibrillators & Related Equipment	8,549	21,994	30,543	37,983
Merchandise	1,073	-	1,073	-
<b>Total</b>	<b>9,622</b>	<b>21,994</b>	<b>31,616</b>	<b>37,983</b>

## 6. Income from grants

	Unrestricted funds £	Restricted funds £	Total 2024/25 £	Total 2023/24 £
NHS Charities Together	-	85,738	85,738	117,712
Other	4,250	-	4,250	27,500
<b>Total</b>	<b>4,250</b>	<b>85,738</b>	<b>89,988</b>	<b>145,212</b>

## 7. Finance income

	Unrestricted funds £	Restricted funds £	Total 2024/25 £	Total 2023/24 £
Finance Income	13,748	-	13,748	25,704
<b>Total</b>	<b>13,748</b>	<b>-</b>	<b>13,748</b>	<b>25,704</b>

The amounts above relate to interest received in relation to overnight deposits of the funds held in the Charity's bank current accounts.

## 8. Analysis of expenditure on raising funds

	Unrestricted funds £	Support Costs £	Restricted funds £	Support Costs £	Total 2024/25 £	Total 2023/24 £
Fundraising Office	11,644	58,852	-	-	70,496	49,451
<b>Total</b>	<b>11,644</b>	<b>58,852</b>	<b>-</b>	<b>-</b>	<b>70,496</b>	<b>49,451</b>

## 9. Analysis of expenditure on charitable activities

	Unrestricted funds £	Support Costs £	Restricted funds £	Support Costs £	Total 2024/25 £	Total 2023/24 £
Community Education & Engagement	15,396	5,350	-	-	20,746	34,370
Community Resilience	664	5,350	74,799	-	80,813	176,958
Defibrillators & Related Equipment	6,737	21,401	12,780	-	40,917	40,721
Health & Wellbeing	1,188	5,350	32,956	-	39,494	57,675
Employee Support	13,712	10,700	500	-	24,913	50,360
<b>Total</b>	<b>37,696</b>	<b>48,152</b>	<b>121,035</b>	<b>-</b>	<b>206,883</b>	<b>360,084</b>

## 10. Allocation of support costs

	General Admin £	Staff Costs £	Bank Charges £	Total £
Fundraising Office	5,665	52,972	215	58,852
Community Education & Engagement	515	4,816	20	5,350
Community Resilience	515	4,816	20	5,350
Health & Wellbeing	515	4,816	20	5,350
Defibrillators & Related Equipment	2,060	19,263	78	21,401
Employee Support	1,030	9,631	39	10,700
<b>Total</b>	<b>10,299</b>	<b>96,313</b>	<b>391</b>	<b>107,004</b>
<b>Total</b>	<b>2,850</b>	<b>81,348</b>	<b>465</b>	<b>84,664</b>

## 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. Staff costs

The Charity does not employ any staff (2023/24 - nil). Staff providing services to the Charity are employed by Yorkshire Ambulance Service NHS Trust and are recharged on a quarterly basis.

In addition to the above, further staff costs are incurred as part of Restricted fund expenditure. These are expected staff costs incurred in agreement with the grant criteria. These staff are employed by the Trust and recharged on a periodic basis to the Charity.

## 13. Independent examiner's remuneration

The Independent Examiner's remuneration of £1,224 related solely to the independent examination of the charitable fund accounts with no other additional work being undertaken (2023/24: £1,170).

## 14. Analysis of current debtors

	<b>31 March 2025 £</b>	<b>31 March 2024 £</b>
Accrued Income	5,911	3,839
<b>Total</b>	<b>5,911</b>	<b>3,839</b>

Accrued income as at 31 March 2025 and 31 March 2024 relates to donations held in the Charity's PayPal account.



## 15. Analysis of cash and cash equivalents

	31 March 2025 £	31 March 2024 £
Notice Deposits (less than 3 months):		
Barclays	92,977	299,949
Government Banking Services/NatWest	357,001	435,897
<b>Total</b>	<b>449,977</b>	<b>735,847</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.

## 16. Analysis of liabilities

	31 March 2025 £	31 March 2024 £
<b>Creditors falling due within one year</b>		
Accruals	65,491	303,665
<b>Total</b>	<b>65,491</b>	<b>303,665</b>

The Charity did not have any creditors falling due after more than one year in either 2024/25 or 2023/24.

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

	2024/25 £	2023/24 £
<b>Net income/(expenditure) as per the Statement of Financial Activities</b>	<b>(45,624)</b>	<b>(104,774)</b>
<b>adjusted for:</b>		
Dividends, interest and rents from investments	(13,748)	(25,704)
(Increase)/Decrease in Debtors	(2,072)	(3,339)
Increase/(Decrease) in Creditors	(238,174)	97,292
<b>Net cash provided by (used in) operating activities</b>	<b>(299,618)</b>	<b>(36,525)</b>

## 18. Analysis of charitable funds

### a) Analysis of Designated & General fund movements

	Balance as at 1 Apr 2024 £	Transfer between funds £	Income £	Expenditure £	Gains & losses £	Balance as at 31 Mar 2025 £
Designated Funds	(57,121)	93,816	12,035	(49,523)	-	(793)
General Fund	346,516	(93,673)	111,777	(106,822)	-	257,798
	<b>289,395</b>	<b>143</b>	<b>123,812</b>	<b>(156,344)</b>	<b>-</b>	<b>257,005</b>

There were no endowments during 2024/25 or 2023/24.

The designated funds relate 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 £27 and Specific CFR Schemes (£170) from Designated to Restricted. This is 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**

	<b>Balance as at 1 Apr 2024</b>	<b>Transfer between funds</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains &amp; losses</b>	<b>Balance as at 31 Mar 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
NHSCT Stage 2 Ambulance Grant	57,324	-	82,106	(72,990)	-	66,441
NHSCT Stage 3 Recovery Grant	43,429	-	-	(32,956)	-	10,473
NHSCT Greener Communities Grant	1,490	-	2,940	(1,810)	-	2,621
CAF Roma Project	19,202	-	-	-	-	19,202
YAS Basics	1,387	-	-	-	-	1,387
Bradford CPAD Project	20,000	-	3,444	(8,436)	-	15,008
Specific Stations	2,501	27	212	(500)	-	2,240
Specific CFR Schemes	1,292	(170)	692	-	-	1,813
Restricted - CREW Partnership	-	-	3,550	(3,539)	-	11
Restricted - Holme Valley CPADs	-	-	15,000	(805)	-	14,195
	<b>146,625</b>	<b>143</b>	<b>107,944</b>	<b>121,035</b>	<b>-</b>	<b>133,391</b>

## 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.

**Restricted - CREW Partnership**

The CREW Partnership fund was established to support the provision of new Community Public Access Defibrillators (CPAD's) across the Calderdale and Kirklees Area.

**Restricted - Holme Valley CPADs**

The Holme Valley Fund was established with a donation from the Friends of Holme Valley Hospital following the winding up of their charity. The purpose of this fund is to ensure the continued maintenance and upkeep of the existing Community Public Access Defibrillators (CPAD's) within the Holme Valley Area.