



North West Ambulance Service NHS Trust

Charitable Fund

Unaudited Trustee's Annual Report & Annual Accounts

For the Year to 31st March 2021

Registered Charity No. 1122470



**NORTH WEST
AMBULANCE
CHARITY**
www.nwas.nhs.uk/charity





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Reference and administrative details

Principal Office: North West Ambulance Service NHS Trust Charitable Fund
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Registered Charity no: 1122470

Bankers: National Westminster Bank PLC
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Solicitors: Hempsons
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Independent Examiner: Mark Surridge FCCA
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Foreword

The Corporate Trustee presents the Charitable Funds Report together with the Annual Accounts for the 12 months ended 31 March 2021. The Charity's report and accounts have been prepared by the Corporate Trustee in accordance with Part VI of the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008.

The Charity's report and accounts include all the separately established funds for which the North West Ambulance Service NHS Trust is the sole beneficiary.



Structure, Governance and Management

CORPORATE TRUSTEE

The sole corporate trustee of the Charity is the North West Ambulance Service NHS Trust.

The North West Ambulance Service NHS Trust has been the Corporate Trustee of the charitable fund and its four predecessor charitable funds since 1 July 2006 and is governed by the law applicable to Trusts, principally the Charities Regulations 2008 and the Charities Act 2011.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for planning, directing and controlling the activities of the entity, ensuring that the NHS body fulfils its duties in managing the charitable funds.

Non-Executive Directors of the Trust Board are appointed by NHS Improvement on behalf of the Secretary of State and Executive Directors of the Board are subject to recruitment by the North West Ambulance Service NHS Trust Board of Directors.

The members of the North West Ambulance Service NHS Trust Board of Directors who served during the 12 months were as follows:

Peter White	Chair
Daren Mochrie	Chief Executive
Michael Forrest	Deputy Chief Executive
Carolyn Wood	Director of Finance
Ged Blezard	Director of Operations
Angela Wetton	Director of Corporate Affairs
Salman Desai	Director of Strategy & Planning
Maxine Power	Director of Quality, Innovation & Improvement
Lisa Ward	Interim Director of Organisational Development
	Director of People (from 1 August 2020)
Michael O'Connor	Non-Executive Director
Richard Groome	Non-Executive Director
David Rawsthorn	Non-Executive Director
David Hanley	Non-Executive Director
Alison Chambers	Non-Executive Director
Clare Wade	Associate Non-Executive Director (left 1 November 2020)
Rod Thomson	Associate Non-Executive Director
Gillian Singh	Associate Non-Executive Director (started 1 March 2021)



The Charitable funds were established by the Trust deed on 31st January 2007.

The Charitable Funds were registered with the Charity Commission (No. 1122470) on 25th January 2008 in accordance with the Charities Act 1993.

CHARITABLE FUNDS COMMITTEE

The North West Ambulance Service NHS Trust has been the Corporate Trustee of the charitable fund and its four predecessor charitable funds since 1 July 2006 and is governed by the law applicable to Trusts, principally the Charities Regulations 2008 and the Charities Act 2011.

The NHS Trust Board devolved responsibility for the management, monitoring and reviewing of the charitable funds of the Trust to the Charitable Funds Committee.

Acting for the Corporate Trustee, the Charitable Funds Committee is responsible for the overall management of the Charitable Fund. The Committee is required to:

- Control, manage and monitor the use of the fund's resources.
- Provide support, guidance and encouragement for all its income raising activities whilst managing and monitoring the receipt of income.
- Ensure that 'best practice' is followed in the conduct of all its affairs fulfilling all of its legal responsibilities.
- Keep the Trust Board fully informed on the activity, performance and risks of the charity.

The accounting records and the day to day administration of the funds are dealt with by the Finance Department located at Trust's Headquarters at Ladybridge Hall situated on Chorley New Road, Bolton.

The names of those people who served as members of the Charitable Funds Committee, as permitted under regulation 16 of the NHS Trusts (Membership and Procedures) Regulations 1990 for the 12 months to March 2021 were as follows:

David Rawsthorn	Non-Executive Director (Chair)
Richard Groome	Non-Executive Director
David Hanley	Non-Executive Director
Carolyn Wood	Director of Finance
Ged Blezard	Director of Operations
Angela Wetton	Director of Corporate Affairs



Salman Desai Director of Strategy and Planning
Lisa Ward Director of People

The Head of Technical Accounts attended the meetings along with Independent examiners.

SCHEME OF DELEGATION

For the period up to the 31st March 2021 the Trust Scheme of Delegation and level of authorised expenditure is detailed below in table 1.

Table 1, Scheme of Delegation to 31st March 2021:

Expenditure	Authorisation Limits
Up to £2,499	Deputy Director of Finance or Head of Technical Accounts or Director of Corporate Affairs
£2,500 to £24,999	Director of Finance or Chief Executive
Above £25,000	Board of Directors on behalf of Corporate Trustee

NOTE: In line with Charitable Funds Committee decision, with the exception of flowers and retirements expenditure, all other expenditure requests are authorised by the Director of Finance. The scheme of delegation above is for reference.

RESTRICTED AND UNRESTRICTED FUNDS

The charity's unrestricted fund was established using the model declaration of trust and all funds held on trust as at the date of registration were either part of this unrestricted fund or registered as separate restricted funds under the main charity. Subsequent donations and gifts received by the charity that are attributable to the original funds are added to those fund balances within the existing charity.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objects of each fund and by designating funds the Trustee respects the wishes of the donors to benefit patient care and the good health and welfare of staff. Where funds have been received, which have specific restrictions set by the donor; a restricted fund has been established.

Funding held within the General or unrestricted legacy fund may be used in-line with the Charitable Aims as authorised by the Trustees without pre-existing or specific restrictions by donors or legators.



The charitable funds available for spending during the 12 months reporting period have been allocated to the charitable fund managed in accordance with the North West Ambulance Service NHS Trust Scheme of Delegation.

As at 31st March 2021 the charity comprised of 9 individual funds, namely:

Unrestricted Funds:

1. General Fund, including unrestricted legacies

North West Ambulance Service NHS Trust General Fund for use against charitable aims and unrestricted legacy funds that are designated funds without specific areas and purposes.

Restricted Funds:

2. Mayor of Wigan Rapid Response Vehicle Fund
3. Greater Manchester First Responders Fund
4. Lancashire First Responders Fund
5. Manchester First Responders Fund
6. Cheshire and Mersey Responders Fund
7. NHS Charities Together
8. Cardiac Smart Fund (regional)
9. Station Specific Funds

Charitable funds received by the charity are accepted, held and administered as funds and property held on trust for purposes relating to the Health Service in accordance with the National Health Service Act 1977 and the National Health Service and Community Care Act 1990 and these funds are held on trust by the corporate body.

The Corporate Trustee is responsible for ensuring that all charity related activity is managed effectively and it is therefore essential that key objectives are met, with actions implemented to safeguard the charity's funds and assets.



Objectives and Strategy

The objectives of the Charitable Fund are defined in the Trust Deed as:

“For the general or specific purposes of North West Ambulance Service NHS Trust or for a charitable purpose or purposes relating to the National Health Service”

The aim of the North West Ambulance Service (NWAS) Charitable Trust is to fund education, projects and equipment to further benefit the health and wellbeing and safety of patients, staff and the wider community over and above the services that the Trust is commissioned to provide.

Core Charity Priorities:

1. To provide equipment, uniform and training for our volunteer Community First Responders
2. To build awareness of life-saving skills and defibrillators in our communities
3. To support NWAS staff with new equipment and better working environments

Policies, procedures and reserves are regularly reviewed as the charitable trust remains committed to ensuring that there are sufficient funds to secure its objectives.

Public Interest Benefit

The Corporate Trustee ensures that the *public interest benefit criteria*, as detailed in the Charities Act 2011, are met by critically assessing each request for expenditure presented to the charity. Applications can be made by any member of North West Ambulance NHS Trust Staff with prior authorisation of their line manager and applications are only restricted by the availability of funds, the quality of the application and that the application meets the Charitable Aims of the Charity.

Where possible, funds are used to provide benefit to a wide range of patients, and funds used for staff enablement are allocated to projects where a benefit to staff and/or patients can be demonstrated.



Reserve Policy

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold reserves. The reserves policy should take into account future commitments from the general unrestricted funds held by the Charity. Assuming that funds have been designated appropriately and will be spent within a reasonable timescale the charity should not rely on the unrestricted designated funds for the absorption of overheads on a continuing basis. Therefore the level of reserves held in the general unrestricted funds of the charity should be sufficient to cover the annual support costs and overheads of the charity.

The charity approves expenditure on a case by case basis taking into account the level of funds available and the Corporate Trustee reserves the right to cancel any past delegation and transfer monies to the general unrestricted funds of the Charity. This may be considered where designated funds have not been spent within a reasonable timescale or where the original purpose of the designation no longer exists. Likewise the Corporate Trustee may choose to designate funds for a particular purpose.

Level of reserves

As at 31st March 2021 the Corporate Trustee considers that a six month minimum reserve of £35k in the unrestricted general purpose fund should be permanently maintained.

MONITORING

The Director of Finance and Head of Technical Accounts report on the progress of the reserves and make recommendations to the Charitable Funds Committee in order to comply with the policy. The Charitable Funds Committee has the authority to vary the minimum level of reserves.

Investment Policy

Where NHS charitable funds have surplus monies in excess of the minimum reserves plus those required to fund commitments that have not yet been realised, Trustees may elect to invest some or this entire surplus in order to generate additional income to fund future charitable activities.

Cash surpluses shall be held only in such public or private sector investments as approved by the Secretary of State and authorised by the Trustees and reviewed periodically.

The Financial Accountant is responsible for periodically reporting the cash balances to the Director of Finance and the options available for investment. The Director of Finance is responsible for authorising the investment of any trust funds.

Annual Review of Income and Expenditure 2020-2021

The net assets of the Charitable Funds as of 31st March 2021 are £963k.

Overall net assets increased by £163k being the excess of income £354k over expenditure £191k.

The general fund has received £180k in income, while restricted funds income amounted to £174k (£354k total).

Total expenditure of £191k was spent as follows:

- £188k on direct charitable activity;
- £3k on support costs;

Direct charitable activity expenditure included:

- Purchase of new equipment, £112k (mainly defibrillators);
- Staff Education and Welfare, £76k;

COVID-19 Donations

NHS Charities Together Donations

During 2020/21, the Charity received significant donations from NHS Charities Together as a result of Captain Sir Tom Moore (Captain Tom) walking laps of his garden in aid of NHS Charities Together with the goal of raising £1,000 by his 100th birthday which attracted over 1.5 million donations. He also featured in a cover version of You'll Never Walk Alone and the proceeds also went to NHS Charities Together and managed to raise £32.79 million by his 100th birthday. All members of NHS Charities Together received a proportion of the funds raised and the NWAS Charity received a total of £77,500 in April 2020, with a further donation of £50,000 received in December 2020.

The purpose of the donations was to improve staff and volunteers health and wellbeing during the COVID-19 pandemic. To date through the money donated solely by NHS Charities Together, the Trust has been able to fund the following projects. Some of these initiatives have been delivered during the reporting period, however due to the impact on resource levels to identify and deliver projects, these will continue to be delivered throughout 2021/22.

- **Welfare Vehicles**

To support staff welfare and wellbeing through the COVID19 Wave 2 and 2020/21 Winter Period, vehicles were hired from Arnold Clark to provide dedicated welfare vehicles located at 'hot spot' hospital sites to support PES and PTS staff with hot drinks and snacks, concentrating on peak hours of 12:00-00:00, but local management teams given the flexibility

to tailor to their local staff needs. The welfare vehicles included a wider provisions offering including individually wrapped confectionary products, cereal bars, instant hot soups and large hot water dispensing flasks.

- Insulated Water Bottles for Community First Responders
- Picnic Benches and Seats for staff at Ambulance Stations.
- **Manchester Stress Institute: 4 week Resilience Programme for 20 Managers:**
A Health and Wellbeing Initiative to support Managers during the recovery phase of COVID. A bespoke coaching transformation programme designed to improve resilience, performance and recover of staff when working under pressure. Programme to include 4 private consultations, 1 performance coach and a private consultation with a hypnotherapist and a Kickstarter Wellbeing Programme to supplement the plan consisting of Reboot the Adrenal Glands; Boost Energy; Improvement Digestion; Enhance Sleep; Increase concentration and Boost Memory. This project is planned for delivery during 2021/22.
- **Manchester Stress Institute 4 week Burnout Programme for Staff:**
A Health and Wellbeing Initiative to support all staff during the recovery phase of Covid. Targeted on burnout and stress, this is a 4 week programme accessible via x 4 weekly live webinars that staff can attend and content is recorded and made available digitally for all staff to access. This project is planned for delivery during 2021/22.

In addition, during April 2020, Winifred Page set up her own challenge by walking 100 lengths of her driveway before turning 100 and managed to raise a total of £19,145. At her request all funds will be restricted for use by Patient Transport Services.



Stage 2 - Grant Award to Ambulance Charities

In February 2021, the charity submitted a grant application to NHS Charities Together as NHS Charities Together identified a further £7m allocated by population across all the ambulance charities in England, Wales, Scotland and Northern Ireland. The funds were received during April 2021 and will be accounted for in the 2021/22 annual report.

The projects will be delivered over a 2 year period and the details are as follows:

1. Equip CFRs with Mangar Elk Lifting Cushions

This will enable CFRs to give early assistance to patients who have experienced a non-injury fall, reducing potential complications associated with long lies and prevent a double crewed ambulance (DCA) from attending the patient.

2. Supply and install 125 community public access defibrillators (CPADs)

25 CPADs per county will be placed in areas that need it most. CPADs are accessed by calling the ambulance service via 999 where the caller will be given the nearest address for a CPAD and the code to unlock the cabinet, whilst emergency crew is dispatched simultaneously. Providing emergency life support skills (basic life support) and access to early defibrillation within the first 4 minutes during out of hospital cardiac arrest increases the chances of survival to 80%.

3. Purchase of JRCALC CFR Plus App

1,000 licences to be purchased which will enable the integration of the app and provide community first responders with additional updated resources on how to deal with medical emergencies, enhancing their knowledge and skills.

4. Appoint 3 x Community Engagement Officers

To appoint 3 x Community Engagement Officers to engage with hard to reach communities in Liverpool, Blackburn/Burnley and Greater Manchester for a two year period. It is hoped this will develop community first responder schemes within hard-to-reach communities to help to ensure that community first responder and bystander care can be delivered quickly across the whole region.

5. To increase youth representation on the Patient and Public Panel (PPP)

To increase youth involvement on the PPP to enhance career prospects and create potential employees for the NHS.

6. To develop an online youth zone

By creating a dedicated online youth zone, teachers/group leaders will benefit from having access to online resources in order to deliver sessions. The creation of a new online resource hub

supports the trust in providing a digital offering to communities to continue important engagement work.



Projects Supported 2020/2021

The Charity continues to support and fund many projects authorised in line with the Scheme of Delegation. Projects supported during 2020/2021 included:

- **CFR Training Equipment**
The training equipment was required for new CFR courses within in Cumbria. The equipment included:
 - An anti-choking trainer worn by students in CPR to learn the Abdominal Thrust Manoeuvre (Heimlich). The trainer includes a foam back slap pad to allow students to practice backslaps as recommended by the UK Resuscitation Council and practice choking rescue protocols.
 - A Laerdal Resusci Anne: an adult CPR training manikin with multiple feedback options that provide opportunity to focus on student competency.
- **AEDs & CPADs**
- The charity provided funding for the provision of Community Public Access Defibrillators (CPADs) and Automated External Defibrillators (AED). CPADs are placed into lockable steel, heated cabinets on the external of buildings and AEDs are located within buildings and require no additional power or heating. The use of a CPAD/AED with effective CPR (Cardio Pulmonary Resuscitation) increases ROSC (Return of Spontaneous Circulation) from c.5% to a potential 75% for out of hospital cardiac arrests.
- **Resusci Anne Manikins**
- **Chocolates for PTS Volunteer Car Drivers**
To thank PTS volunteers who provided their services during the pandemic. The volunteers have been flexible and adaptable to all the changes implemented as a result of COVID-19.
- Two full Community First Responder kits including defibrillators were purchased to equip new Community Responder Teams in Lancashire.
- **Plants for ambulance stations**
Plants for the rest areas at ambulance stations within East Lancashire to improve the environments during crew rest breaks aiding health and well-being.
- **Printing Charges – supporting Central Manchester Ambulance Football Club**
- To print the NAWAS Charity logo onto the Central Manchester Ambulance Football Club kits to enter into the Emergency Service Football League. The football club was created to assist with health and well-being and camaraderie at the ambulance station and has improved the moral of the whole ambulance station.
- **Refreshments for CFR CPD event**



In addition to these projects and equipment purchases, the charity also funded gifts/buffets or flowers for:

- 33 retirements
- 4 babies
- 12 bereavements/death in service

Future Plans

The Charitable Funds Strategy was updated during the reporting period to reflect the current position of the charity. The future development of the Charity will be investigated during 2021/22.



ACKNOWLEDGEMENT

The Corporate Trustee would like to extend its sincere appreciation to those that have contributed to the charitable funds through fundraising, donating, leaving legacies or gifts in lieu.

Particular gratitude is extended to those who donate to the charity in times of personal bereavement or loss.

We also take this time to thank corporate sponsors and grant giving trusts that have supported the charity during 2020/21 with fundraising activities, promotions or awarding of grant funding for or acceptance of projects and initiatives. We thank them and welcome their support for future years.

The Corporate Trustee would also like to thank and acknowledge the support of our amazing staff and volunteers across the Trust.

Approved on behalf of the Corporate Trustee.

Daren Mochrie

..... Dated24 November 2021.....

Daren Mochrie

Chief Executive – North West Ambulance Service NHS Trust



Statement of Trustee's Responsibilities

The law applicable to charities in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation;
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed; and Safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The Charity trustees having given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. (Charities (Accounts and Reports) Regulations 2008). The financial statements set out have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

Approved by the Corporate Trustee and signed on its behalf by:

..... Dated:24 November 2021.....

Peter White

Chairman, Board of Directors - North West Ambulance Service NHS Trust

..... Dated:24 November 2021.....

Carolyn Wood, Director of Finance - North West Ambulance Service NHS Trust

Trustee's Annual Report and Accounts
Year Ended 31st March 2021

Independent Examiner's Report to the Trustees of North West Ambulance Service NHS Trust Charitable Fund

I report on the financial statements of North West Ambulance Service NHS Trust Charitable Fund for the year ended 31st March 2021, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of North West Ambulance Service NHS Trust Charitable Fund in accordance with section 130 of the 2011 Act; or

- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Mark Surridge FCCA
Mazars LLP
First Floor
2 Chamberlain Square
Birmingham
B3 3AX

Date: Jan 25, 2022

North West Ambulance Service NHS Trust Charitable Fund
Statement of Financial Activities and Income & Expenditure for the 12 months ended 31 March 2021

	Note	Unrestricted Funds £000	Restricted Funds £000	12 months to 31 March 2021 Total Funds £000	12 months to 31 March 2020 Total Funds £000
Income and Endowments					
Donation and Legacies	3	180	174	354	472
Total Income and Endowments		<u>180</u>	<u>174</u>	<u>354</u>	<u>472</u>
Expenditure					
Raising Funds	4	-	-	-	4
Expenditure on Charitable Activities	5, 6	37	154	191	150
		-	-	-	
Total Expenditure		<u>37</u>	<u>154</u>	<u>191</u>	<u>154</u>
Net Income/(Expenditure)		<u>143</u>	<u>20</u>	<u>163</u>	<u>318</u>
Net Movement in funds		<u>143</u>	<u>20</u>	<u>163</u>	<u>318</u>
Reconciliation of Funds					
Total Funds brought forward 1 April 2020		464	336	800	482
Total Funds carried forward 31 March 2021		<u>607</u>	<u>356</u>	<u>963</u>	<u>800</u>

**North West Ambulance Service NHS Trust Charitable Fund
Balance Sheet as at 31 March 2021**

	Notes	Unrestricted Funds £000	Restricted Funds £000	Total Funds 31 March 2021 £000	Total Funds 31 March 2020 £000
Current Assets:					
Stock	8	-	1	1	2
Cash at bank and in hand		609	388	997	803
Total Current Assets		<u>609</u>	<u>389</u>	<u>998</u>	<u>805</u>
Creditors: Amounts falling due within one year	9	(2)	(33)	(35)	(5)
Net Current Assets		<u>607</u>	<u>356</u>	<u>963</u>	<u>800</u>
Total Assets less Current Liabilities		<u>607</u>	<u>356</u>	<u>963</u>	<u>800</u>
Total Net Assets		<u>607</u>	<u>356</u>	<u>963</u>	<u>800</u>
 Funds of the Charity					
Restricted income funds	10		356	356	336
Unrestricted income funds		607		607	464
Total Charity Funds		<u>607</u>	<u>356</u>	<u>963</u>	<u>800</u>

Notes 1 to 11 form part of these accounts.



Signed

Daren Mochrie, Chief Executive

Date: 24 November 2021

Notes on the Accounts

1 Accounting Policies

(a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 4.

The Trustees have reviewed the cash flow forecasts for a period of 2 years from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the implications of COVID-19 on these cash flow forecasts and consider that as a result of its operating model explained above, even if no further funding is received in the 12 month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements.

(b) Income and Endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held 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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

(c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable and the effect of discounting is material. The discount rate used is the average rate of investment yield in the year in which the grant award is made. This discount rate is regarded by the trustees as providing the most current available estimate of the opportunity cost of money reflecting the time value of money to the Charity.

(d) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned based on total expenditure. The allocation of support and governance costs is analysed in note 4.

(e) Expenditure on charitable activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs as shown in note 4.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(g) Structure of Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Where the restriction requires the gift to be invested to produce income but the Trustees have the power to spend the capital, it is classed as expendable endowment. There are no expendable endowments at 31 March 2021.

Restricted funds include legacy funds where the donor has made known their non binding wishes or where Trustees, at their discretion, have created a fund for a specific purpose. The Trustee ring fences legacy funds within the restricted and insures that the funds are used in a way that is consistent with the wishes of the donor.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objects.

The Charity has no endowment funds. The major funds held in both the restricted and unrestricted categories are disclosed in note 10.

(h) Fixed asset investments

The North West Ambulance Service NHS Charitable Trust has held no fixed asset investments in the financial year ended 31 March 2021.

(j) 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 market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the period end and opening market value (purchase date if later).

(k) Change in the Basis of Accounting

The Accounts of the Charitable Trust have been prepared on a going concern basis.

(l) Stocks

Stocks are valued at the lower of cost and net realisable value.

2 Related Party Transactions

The Trustee is the North West Ambulance Service NHS Trust. All expenditure made from the Charitable Funds are for the benefit of the North West Ambulance Service NHS Trust. During 2020/21 none of the members of the NHS Trust Board or senior NHS Trust staff or parties related to them were beneficiaries of the Charity. NWAS is the creditor in the Charitable Funds Accounts.

3 Analysis of voluntary income

	Unrestricted Funds £000	Restricted Funds £000	12 months to 31 March 2021 Total £000	12 months to 31 March 2020 Total £000
Donations from individuals and organisations	198	46	244	178
Legacies - General fund	110	-	110	294
	<u>308</u>	<u>46</u>	<u>354</u>	<u>472</u>

4 Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	12 Months to 31 March 2021	12 Months to 31 March 2020
	£,000	£,000	Total	Total
Seeking donations	0	0	0	4
Total Expenditure on raising funds	0	0	0	4

In 2017/18 a dedicated post was created to help raising funds while prior to this the Charitable funds didn't have this resource and didn't incur this type of costs. The post was terminated in June 2019, so no costs in 20/21

5 Allocation of support costs

Once the allocation of support costs has been made to Governance Costs, the balance is allocated to Charitable Activities.

	12 months to 31 March 2021 Total £000	Allocated To Charitable Activities £000	Allocated to Governance £000	12 months to 31 March 2020 £000
Independent Examiner's Remuneration	2		2	4
Administration	1	0	1	7
Total	3	-	3	11

6 Analysis of charitable expenditure

The Charity undertook direct charitable activities mainly on the provision of staff welfare and the purchase of medical and surgical equipment and sundries with regards to the First Responder Funds.

	Activities undertaken directly £000	Support Costs £000	12 months to 31 March 2021 Total £000	12 months to 31 March 2020 £000
Staff Education and Welfare	76	1	77	7
Purchase of New Equipment	112	2	114	142
Patient Education and Welfare	-	0	-	1
Total	188	3	191	150

7 Independent Examiner's Remuneration

	12 months to 31 March 2021 Total £000	12 months to 31 March 2020 Total £000
Independent Examiner's Remuneration	2	4
Total Cost	2	4

8 Analysis of current assets

(a) Stocks

	12 months to 31 March 2021 Total £000	12 months to 31 March 2020 £000
Raw materials and consumables	1	2
	1	2

Stocks relate to medical and surgical equipment and sundries held by the Lancashire First Responders.

(b) Analysis of cash and deposits

	12 months to 31 March 2021 Total £000	12 months to 31 March 2020 £000
National Westminster Deposit Account	997	803
Total	997	803

9 Analysis of current liabilities and long term creditors

Creditors under 1 year

	31 March 2021 Total £000	31 March 2020 Total £000
Other creditors	35	5
Total	35	5

Other creditors represent sums owed at the year end by the charity to a related party, North West Ambulance Service NHS Trust, for costs incurred by the NHS Trust on behalf of the charity in the furtherance of the charity's objects.

10 Analysis of charitable funds

Type of Funds	Balance 31 March 2021 c/fwd £000	Balance 1 April 2020 b/fwd £000
Unrestricted - General Purpose Funds	607	464
Restricted - Designated Funds	244	299
Restricted - Other Funds	112	37
	963	800

(a) Restricted funds

	Balance 1 April 2020 b/fwd £000	Resources expended £000	Incoming resources £000	Balance 31 March 2021 c/fwd £000
First Responders Community Fund	2	0	0	2
Greater Manchester First Responders	31	0	0	31
Lancashire First Responders	5	(4)	0	1
Station Specific	221	0	23	244
Cardiac Smart	77	(78)	23	22
Charity Together	-	(72)	128	56
Grand Total	336	(154)	174	356

Name of Fund

Description, nature and purpose of the fund

First Responders Community Fund	The objects of this restricted fund are to promote and support volunteer First Responder Teams operating in the Mersey & Cheshire area through fund raising and access to training and medical equipment.
Lancashire First Responders Fund	The objects of this restricted fund are to promote and support volunteer First Responder Teams operating in the Lancashire area through fund raising and access to training and medical equipment.
Mayor of Wigan RRV Fund	This restricted fund was established to purchase and maintain a Rapid Response vehicle operating in the Wigan area.
Greater Manchester First Responders	This is donation given specifically for development of an application which will alert volunteers of the cardiac arrest in their immediate vicinity.
Station Specific	The legacy and donations funds are the funds that are restricted to be used for a specific purpose or an area.

The detailed funds below are all legacy restricted funds relating to various areas:

	31 March 2021 £000	31 March 2020 £000
Nelson Ambulance Station	1	1
Cumbria- Penrith area	5	5
Cumbria area- for purchase of new equipment	54	54
Cumbria Ambulance Service	25	25
Runcom Ambulance Station	133	133
Sedbergh Station	1	1
Flimby	1	1
Warrington	1	1
PTS	23	
	244	221

Restricted legacy funds have been further bolstered this year by a legacy of £56k for use Cardiac smart (Various areas in NWS).

(b) Unrestricted funds

	Balance 1 April 2020 b/fwd £000	Resources expended £000	Incoming resources £000	Balance 31 March 2021 c/fwd £000
Unrestricted- General Purpose Funds	464	(37)	180	607
	464	(37)	180	607

Name of Fund

Description, nature and purpose of the fund

North West Ambulance Service General Fund	This general fund represents the merger of general funds from the previous four Ambulance Trusts. This fund has general objects for any charitable purpose relating to the North West Ambulance Service NHS Trust or purposes relating to the National Health Service.
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11 Post Balance Sheet Events

There were no post Balance Sheet events.