



North West Ambulance Service NHS Trust

Charitable Fund

Unaudited Trustee's Annual Report & Annual Accounts

For the Year to 31st March 2023

Registered Charity No. 1122470



**NORTH WEST
AMBULANCE
CHARITY**



Supporting our staff and volunteers to save lives



Contents

Reference and Administrative Details	Page 3
Foreword	Page 4
Structure, Governance and Management	Page 5
Objectives and Strategy	Page 9
Public Interest Benefit	Page 9
Reserve Policy	Page 10
Investment Policy	Page 11
Annual Review of Income and Expenditure	Page 11
Projects Supported	Page 13
Future Plans	Page 14
Acknowledgement	Page 15
Statement of the Trustee's Responsibilities	Page 16
Report of the Independent Examiner	Page 17



Reference and administrative details

Principal Office: North West Ambulance Service NHS Trust Charitable Fund
Ladybridge Hall
Chorley New Road
Bolton
BL1 5DD

Registered Charity no: 1122470

Bankers: National Westminster Bank PLC
Preston Branch
35 Fishergate
Preston
PR1 3BH

Solicitors: Hempsons
The Exchange
Station Parade
Harrogate
HG1 1DY

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



Foreword

The Corporate Trustee presents the Charitable Funds Report together with the Annual Accounts for the 12 months ended 31st March 2023. 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 1st 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 England 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
Carolyn Wood	Director of Finance
Ged Blezard	Director of Operations
Angela Wetton	Director of Corporate Affairs
Salman Desai	Director of Strategy, Partnerships & Transformation
Maxine Power	Director of Quality, Innovation & Improvement
Lisa Ward	Director of People
Dr Chris Grant	Medical Director
David Rawsthorn	Non-Executive Director
David Hanley	Non-Executive Director
Alison Chambers	Non-Executive Director
Prof. Aneez Esmail	Non-Executive Director
Catherine Butterworth	Non-Executive Director

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.

Trustee's Annual Report and Accounts
Year Ended 31st March 2023



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 1st 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, Ladybridge Hall in 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 31st March 2023 were as follows:

David Rawsthorn	Non-Executive Director (Chair)
David Hanley	Non-Executive Director
Catherine Butterworth	Non-Executive Director
Carolyn Wood	Director of Finance
Ged Blezard	Director of Operations
Angela Wetton	Director of Corporate Affairs
Salman Desai	Director of Strategy, Partnerships & Transformation
Lisa Ward	Director of People

The Head of Technical Accounts and the Head of Charity also attended the meetings.

SCHEME OF DELEGATION

For the period up to the 31st March 2023 the Trust Scheme of Delegation and level of authorised expenditure is detailed below in table 1.

Table 1, Scheme of Delegation to 31st March 2023:

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: Due to a previous Charitable Funds Committee decision, with the exception of flowers and retirements expenditure, all expenditure requests were authorised by the Director of Finance, with the Scheme of Delegation treated as reference-only. In October 2022, the Charitable Funds Committee approved a proposal to amend the Charitable Funds procedure, which included the withdrawal of the approval process previously agreed by the Charitable Funds Committee. From that date, all approvals were made in accordance with the Scheme of Delegation shown in Table 1.

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 2023 the charity comprised of 6 individual funds, namely:

Unrestricted Funds:

1. General Fund, including unrestricted legacies

This is the 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. First Responders Fund
3. NHS Charities Together (Ambulance Grant)
4. NHS Charities Together (Development Grant)
5. Cardiac Smart Fund (regional)
6. Station and Area 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 Objects 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. The aims and objectives shown above were reviewed by the Charitable Funds Committee during 2022/23, and changes are expected to be finalised during 2023/24.

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 Service 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 or 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 2023 The Corporate Trustee considers that a minimum reserve in the unrestricted general purpose fund should be permanently maintained, equivalent to six months' operational expenditure. Operational expenditure refers to the cost of running the charity including salaries and other overheads, however excludes all expenditure with charitable benefit.

It is considered that this level of unrestricted reserves is sufficient to maintain the operation of the charity for a reasonable period of time in the event of an unexpected reduction in income, and to ensure that all liabilities could be met if the Corporate Trustee were to ever make the decision to dissolve the charity. This level of reserves is also considered appropriate in respect of ensuring that donations are used for charitable purposes within a reasonable time frame.

For 2022/23 the total operational expenditure (excluding all grant-making) was £64k, meaning that the target level for unrestricted reserves at 31st March 2023, in accordance with this policy, was £32k. However, this will increase further in 2023/24 due to the appointment of a Fundraising Manager from June 2023 and other planned expenditure.

It is recognised that the current level of unrestricted reserves is significantly higher than this target figure. The Charitable Funds Committee reviewed the Reserves Policy during 2022/23 and as of 31st March 2023, a three-year Financial Business Plan commencing 2023/24 was under development. The aim of the three-year Financial Business Plan is to prudently spend much of the



excess unrestricted funds over a three year period on charitable expenditure and to develop the Charity – particularly in respect of increasing income.

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 the 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 2022/23

The net assets of the Charitable Funds as of 31st March 2023 are £1,277k.

Overall net assets decreased by £298k being the excess of expenditure (£610k) over income (£312k). This deficit was intentional and was managed to maximise charitable impact, while utilising existing restricted reserves and maintaining a healthy level of unrestricted reserves.

The unrestricted fund has received £87k in income, while restricted funds income amounted to £225k (£312k total).

Total expenditure of £610k was spent as follows:

- £546k on direct charitable activity;
- £64k on support costs;

Direct charitable activity expenditure of £546k included:

- Purchase of new equipment, £418k (mainly lifting devices, defibrillators and associated ancillaries)



- Staff and volunteer education training and welfare, £118k
- Patient education & welfare £10k

During 2022/23, for each £1 spent by the NWS Charity, 89.5 pence went directly to provide charitable support for our staff, volunteers, patients and communities.

NHS Charities Together Grants

The Charity continued to receive significant support from NHS Charities Together (membership body for NHS Charities) as a result of their Covid-19 Emergency Appeal established at the beginning of the pandemic in early 2020, which was best known for the high profile fundraising undertaken by the late Captain Sir Tom Moore. £521k was carried forward into 2022/23, and continued to be used for the benefit of our staff, volunteers, patients and communities, while during the year, we also received a development grant of £30k, to support income generation.

Initiatives funded under these grants during 2022/23 included:-

- **Indoor and outdoor enhancements to improve relaxation areas for staff at Ambulance Stations and other locations.**
- **Provision of lifting devices.**
To enable some of our valued network of volunteer Community First Responders to be able to attend “low acuity” calls involving non-injury falls, which in turn frees up capacity for our Paramedic Emergency Services colleagues, while preventing patients from experiencing long lies when unable to get themselves up.
- **Further development of a “Youth Zone” Ambulance Academy on the NWS website**
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. In 2022/23, NWS Charity funded promotional materials to help raise awareness of the Ambulance Academy at events and during engagement with young people.
- **Further provision of a 12 month subscription to all volunteer Community First Responders, to access the “JRCALC CFR Plus” Application for a second year.**
This provides additional, updated resources on how to deal with medical emergencies (including the “Care Essentials” package) enhancing their knowledge and skills, and thereby helping them provide a better response to patients.
- **Recruitment of four (3 x FTE) Community Engagement Officers on two-year fixed-term contracts.**
To appoint 3 x Community Engagement Officers to engage with hard-to-reach communities in our region for a two year period. It is hoped this will develop community first responder

schemes within those communities to help to ensure that community first responder and bystander care can be delivered quickly across the whole region. The post-holders will be directly responsible for identifying sites for the Community/Public Access Defibrillators previously funded by NHSCT, and will also identify areas of greatest need, and initiate other interventions accordingly.

A total of £498k of NHS Charities Together Funding has been carried forward into 2023/24 and will continue to be used to fund similar initiatives.

Other Projects Supported during 2022/23

The Charity continued to support and fund many projects authorised in line with the Scheme of Delegation. Projects supported during 2022/23 included:

Staff and volunteer Community First Responder Training Equipment

Support for the health & wellbeing of staff and volunteers, including:

- Various items to enhance indoor and outdoor areas at NWAS sites, particularly to provide relaxation areas at sites currently with limited provision.
- Christmas decorations at various Corporate sites to replace old and worn out items.
- Provisions for welfare vehicles deployed to Emergency Departments where crews experience very long patient handover delays.
- 162 hardship grants to lower-banded staff, who have experienced financial difficulties, mostly through no fault of their own, during the cost-of-living crisis.

AEDs & CPADs:-

- The charity provided funding for the provision of Community Public Access Defibrillators (CPADs) and Automated External Defibrillators (AED). CPADs are defibrillators placed into lockable, heated cabinets on the external wall of buildings or other public settings. AEDs are usually located within buildings and require no additional power or heating. The use of a CPAD/AED with effective CPR (Cardiopulmonary Resuscitation) increases ROSC (Return of Spontaneous Circulation) from c.5% to a potential 75% for out of hospital cardiac arrests. These units were funded in full by NWAS Charity where appropriate, but more commonly in partnership with community groups or other organisations.
- Various items to support the maintenance of CPADs and to ensure that they remain on-line. This included the provision of new replacements for out-of-warranty defibrillators, and the replacement of consumables such as batteries and expired or used pads.



OTHER:-

- Support for the local hosting of a meeting of the National Ambulance Service Responder Manager Group.
- A contribution towards the “Star” Awards event, which recognised excellence among the NWAS workforce.

In addition to these projects and equipment purchases, the charity also funded gifts/buffets or flowers in recognition of retirements, births of babies and bereavements of close family members of our staff.

Future Plans

A new Head of Charity joined the Trust in June 2022, the key aim of this role is to develop the Charity and enhance the impact of its funding over the new few years.

During the year, the Charitable Funds Committee undertook a full review of the existing purpose, aims and objectives, to inform an updated Charitable Funds Strategy. These were all subsequently approved for adoption from 2023/24 onwards. These will strengthen the Charity’s focus on two key areas of 1) supporting the health & wellbeing of staff & volunteers and 2) life-saving community initiatives.

Excess unrestricted reserves will be used to develop the charity and for impactful grant-making over the next few years. During 2023/24 a Fundraising Manager will be recruited, who will have a remit to develop the infrastructure and Fundraising Strategy required for sustainable income-generation reducing the reliance on reserves, whilst maintaining a strong level of impactful charitable expenditure.



ACKNOWLEDGEMENT

The Corporate Trustee would like to extend its sincere appreciation to those that have contributed to the NWAS Charity 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 opportunity to thank individual donors, corporate donors, community groups and grant giving trusts that have supported the charity during 2022/23 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.

D S Mochrie

29th November 2023

..... Dated

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:

29th November 2023

..... Dated:

Peter White

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

29th November 2023

..... Dated:

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

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 31 March 2023, which are set out on pages 1 to 7.

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 (Jan 2, 2024 18:00 GMT)

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

Date: Jan 2, 2024

North West Ambulance Service NHS Trust Charitable Fund
Statement of Financial Activities and Income & Expenditure for the 12 months ended 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	31 March 2023 Total Funds £000	31 March 2022 Total Funds £000
Income and Endowments					
Donation and Legacies	3	87	225	312	982
Total Income and Endowments		<u>87</u>	<u>225</u>	<u>312</u>	<u>982</u>
Expenditure					
Expenditure on Charitable Activities	4,5, 6	169	441	610	370
Total Expenditure		<u>169</u>	<u>441</u>	<u>610</u>	<u>370</u>
Net Income/(Expenditure)		<u>(82)</u>	<u>(216)</u>	<u>(298)</u>	<u>612</u>
Net Movement in funds		<u>(82)</u>	<u>(216)</u>	<u>(298)</u>	<u>612</u>
Reconciliation of Funds					
Total Funds brought forward 1 April 2022		637	938	1,575	963
Total Funds carried forward 31 March 2023		<u>555</u>	<u>722</u>	<u>1,277</u>	<u>1,575</u>

**North West Ambulance Service NHS Trust Charitable Fund
Balance Sheet as at 31 March 2023**

	Notes	Unrestricted Funds £000	Restricted Funds £000	Total Funds 31 March 2023 £000	Total Funds 31 March 2022 £000
Current Assets:					
Stock	7	-	1	1	1
Debtors			-	-	21
Cash at bank and in hand		607	731	1,338	1,560
Total Current Assets		<u>607</u>	<u>732</u>	<u>1,339</u>	<u>1,582</u>
Creditors: Amounts falling due within one year	8	(52)	(10)	(62)	(7)
Net Current Assets		<u>555</u>	<u>722</u>	<u>1,277</u>	<u>1,575</u>
Total Assets less Current Liabilities		<u>555</u>	<u>722</u>	<u>1,277</u>	<u>1,575</u>
Total Net Assets		<u><u>555</u></u>	<u><u>722</u></u>	<u><u>1,277</u></u>	<u><u>1,575</u></u>
Funds of the Charity					
Restricted income funds	9		722	722	938
Unrestricted income funds		555		555	637
Total Charity Funds		<u><u>555</u></u>	<u><u>722</u></u>	<u><u>1,277</u></u>	<u><u>1,575</u></u>

Notes 1 to 11 form part of these accounts.

Signed *Daren Mochrie*

Daren Mochrie, Chief Executive

Date: 29th November 2023

CHARITABLE TRUST ACCOUNT - NORTH WEST AMBULANCE SERVICE NHS TRUST

**North West Ambulance Service NHS Trust Charitable Fund
Statement of Cash Flows**

	2022/23	2021/22
Movement in cash resources		
Cashflow from operating activities	(298)	612
Movement in debtors - (increase)/decrease	21	(21)
Movement in creditors - increase/(decrease)	55	(28)
Total movement in cash resources	<u>(222)</u>	<u>563</u>
 Movement in cash resources	 (222)	 563
Brought forward cash balance at 1 April	1,560	997
Cash and cash equivalent at 31 March	<u>1,338</u>	<u>1,560</u>

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.

(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 2023.

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 fund and ensures 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 2023.

(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 patients, communities and employees of North West Ambulance Service NHS Trust. During 2022/23 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 2023 Total £000	12 months to 31 March 2022 Total £000
Donations from individuals and organisations	53	225	278	901
Legacies - General fund	34	-	34	81
	<u>87</u>	<u>225</u>	<u>312</u>	<u>982</u>

4 Allocation of support costs

All support costs were allocated to the governance.

	12 months to 31 March 2023 Total £000	Allocated to Governance £000	12 months to 31 March 2022 £000
Independent Examiner's Remuneration	2	2	2
Administration	62	4	1
Total	64	6	3

5 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 2023 Total £000	12 months to 31 March 2022 £000
Staff Education and Welfare	120	14	134	185
Purchase of New Equipment	417	49	466	175
Patient Education and Welfare	9	1	10	10
Total	546	64	610	370

6 Independent Examiner's Remuneration

	12 months to 31 March 2023 Total £000	12 months to 31 March 2022 Total £000
Independent Examiner's Remuneration	2	2
Total Cost	2	2

7 Analysis of current assets

(a) Stocks

	12 months to 31 March 2023 Total £000	12 months to 31 March 2022 £000
Raw materials and consumables	1	1
	1	1

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 2023 Total £000	12 months to 31 March 2022 £000
National Westminster Deposit Account	1,338	1,560
Total	1,338	1,560

8 Analysis of current liabilities and long term creditors

Creditors under 1 year

	31 March 2023 Total £000	31 March 2022 Total £000
Other creditors	62	7
Total	62	7

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.

9 Analysis of charitable funds

Type of Funds	Balance 31 March 2023 c/fwd £000	Balance 1 April 2022 b/fwd £000
Unrestricted - General Purpose Funds	555	637
Restricted - Designated Funds	127	199
Restricted - Other Funds	595	739
	1,277	1,575

(a) Restricted funds

	Balance 1 April 2022 b/fwd £000	Resources expended £000	Incoming resources £000	Balance 31 March 2023 c/fwd £000
First Responders Community Fund	33	0	1	34
Station and Area Specific	199	(72)	0	127
Cardiac Smart	185	(313)	191	63
Charity Together (Ambulance Grant)	521	(56)	3	468
Charity Together (Development Grant)	0	0	30	30
Grand Total	938	(441)	225	722

Name of Fund

Description, nature and purpose of the fund

Greater Manchester First Responders	The objects of this restricted fund are to promote and support volunteer First Responder Teams operating in the Greater Manchester area through fund raising and access to training and medical equipment.
Cardiac Smart	Funds restricted to support the general aims of the "Cardiac Smart" campaign, including the provision of equipment and training in communities, and equipment and support for volunteer Community First Responders.
Charity Together	Funds originating as grants from "NHS Charities Together" and to be spent on specific multi-year projects as agreed with this funder.
Station Specific	These legacy and donations funds are restricted to be used in a specific area, or at a particular ambulance station.

	31 March 2023 £000	31 March 2022 £000
Cumbria- Penrith area	3	4
Cumbria area- for purchase of new equipment	0	17
Cumbria Area (various stations)	25	25
Mersey Area	78	132
Various Ambulance stations - small balances	3	3
Flimby	1	1
Birchwood Station	1	1
PTS	16	16
	127	199

(b) Unrestricted funds

	Balance 1 April 2022 b/fwd £000	Resources expended £000	Incoming resources £000	Balance 31 March 2023 c/fwd £000
Unrestricted- General Purpose Funds	637	(169)	87	555
	637	(169)	87	555

Name of Fund

Description, nature and purpose of the fund

North West Ambulance Service General Fund	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.
---	--

10 Post Balance Sheet Events

There were no post Balance Sheet events.