

**West Midlands Central
Accident Resuscitation
Emergency Team**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2021

Company registration number: 06816145

Charity registration number: 1129027

West Midlands Central Accident Resuscitation Emergency Team

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West Midlands Central Accident Resuscitation Emergency Team

Reference and Administrative Details

Charity name	West Midlands Central Accident Resuscitation Emergency Team
Charity registration number	1129027
Company registration number	06816145
Principal office	West Midlands Fire Service Headquarters. 99 Vauxhall Road, Nechells, Birmingham, West Midlands B7 4HW
Registered office	C/O KellyATC Ltd, 20 Blackmore Road MALVERN WR14 1QT
Trustees	C J Ledbury Dr J Hulme Dr I P Russell Dr R S Steyn M J Ward R B Draycott S A Hodgetts Sir K M Porter
Chairman	Sir K M Porter
Officer	M Boylan, Clinical Director A Thurgood, Deputy Clinical Director
Patron	Sir K Porter, Honorary President
Bankers	Unity Trust Bank, Nine Brindley Place BIRMINGHAM, B1 2HB LLOYDS Bank PLC, 4 The Cross, WORCESTER, WR1 3PY
Accountant	KellyATC Ltd, 20 Blackmore Road, Malvern, WR14 1QT

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2021

The Trustees (who are also the directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of West Midlands Central Accident Resuscitation Emergency Team (the company) for the year ended 31 March 2021. The trustees are responsible for the general control and management of the charity, all aspects of governance and reporting of the charity and taking decisions about what is to be done and how money is to be raised and spent.

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 Charities SORP (FRS 102.)

Constitution

The charity is a company limited by guarantee and was set up by a Memorandum of Association.

The company is constituted under a Memorandum of Association and is a registered charity (number 1129027).

Method of appointment or election of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the Terms of Association.

The Trustees are appointed by invitation of the Board and have to be confirmed each year at the Annual General Meeting.

Policies adopted for the induction and training of Trustees

New Trustees are provided with a Trustee Induction Pack which includes information on their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association and the processes on decision making within the organisation. These documents are also available at any time for any Trustee via a dedicated webpage. Trustees are also encouraged to attend meetings of the Board of Directors to familiarise themselves with the operations of the organisation. The Charity encourages trustees to attend, at their discretion, appropriate external training events where these will be of use for the undertaking of the role. Updates and Circulars on governance/role/charity issues are circulated by email to help apprise trustees of current issues affecting their role as trustees and new information from the Charity Commission.

Organisational Structure and decision making

The company is limited by guarantee and registered as a charity under the Charities Act 2011. It is governed by its Memorandum and Articles of Association issued on 11 February 2009. The company enjoys charitable status for taxation purposes.

No Director has any beneficial interest in the charitable company. (All directors are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.)

West Midlands Central Accident Resuscitation and Emergency Team, is a company incorporated in England and Wales. The CARE team has a board of directors who meet at least Bi-annually and are responsible for the strategic direction and policy of the charity. The committee is represented by a variety of professional backgrounds relevant to the work of the charity. The Hon President and Hon Secretary also sit on the committee but have no voting rights.

Risk Management

The trustees have a risk management strategy that includes:-

- An annual review of the risks the charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the charity should they materialise

Banking

The charity has continued to benefit from its robust financial approval system, held with Unity Trust Bank, which provides the required stepped authorisation process for all payments. The Lloyds TSB account is still open and serves as a deposit account for monies donated, for example via Charitable Trusts. Compliance with relevant laws is discussed and procedures implemented by the Board of Trustees.

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Policies and Objectives

West Midlands Central Accident Resuscitation and Emergency Team was established in 1990. Our charity's purposes as set out in the objects contained within the company's memorandum of association are;

- The relief of persons suffering illness or injury by the provision of immediate care
- To advance the study of immediate medical care by the provision of training and research

Membership

The team continues to attract members to join the team. In fact, the team remains so popular that recruitment is competitive, and places well sought after. The charity knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company.

CLINICAL & OPERATIONAL ACTIVITY

The West Midlands CARE Team operates on a voluntary basis in support of the West Midlands Ambulance Service (WMAS). The multidisciplinary team responds to any medical or traumatic emergency at the request of WMAS. The team consists of a CARE Clinical Team Lead, CARE Clinical Support, CARE Vehicle Commander and a CARE Trainee (or authorised observer). The team currently has 48 operational volunteers, 3 PHEM fellows and 11 volunteers in training.

The core function of the team is the provision of on scene advanced pre-hospital clinical care in support of WMAS and the provision of supervised training opportunities for pre-hospital trainees. The team provides advanced interventions usually only available in hospital and has led the way in the region in being the first service to deploy pre-hospital ultrasound and deliver enhanced cardiac arrest care.

Throughout reporting period, the team delivered 318 voluntary shifts and responded to 1518 emergency calls in support of the West Midlands Ambulance Service. The Team were first on scene for 174 of these incidents. Of the cases attended, 250 had suffered a Cardiac Arrest and 411 had suffered traumatic injuries. Road traffic collisions, stab wounds and fall from height were the most common mechanism of major trauma.

Throughout 2020-2021, the CARE team have played a key role in supporting WMAS throughout the COVID pandemic. During the initial lockdown period of April / May 2020 the team achieved 93- 97% daytime shift coverage in support of WMAS in the Birmingham area. At a time when partner charities were forced to withdraw their critical care resources due to staffing pressures, the support provided by CARE proved invaluable to ambulance crews in the Birmingham area. It is testament to the dedication of our team members that they managed to achieve this alongside their regular clinical work.

In February 2021, the CARE Team were proud to be the first resource in the West Midlands to carry pre-thawed Fresh Frozen Plasma and Red Blood Cells. It subsequently supported partner services to do the same to ensure patients across the region would have access to blood products wherever/whenever they require it. This development was only made possible by a generous grant from the Henry Surtees Foundation.

PARTNERSHIP WORKING

West Midlands Ambulance Service

The CARE team has been supported by the West Midlands Ambulance Service for over 30 years and continues to receive support through the provision of medical consumables and communications equipment.

West Midlands Fire Service

Continues to use its forward mounting base to Bournbrook Fire Station. Being near to the centre of Birmingham, reduces their response times and provides opportunities for multiagency training with the fire crews. The Charity is extremely grateful to the West Midlands Fire Service and its Medical Director who generously provide storage and parking facilities for the Team's equipment and two response vehicles.

University Hospitals Birmingham, NHS Foundation Trust.

Since February 2020 the CARE Team's partnership with University Hospitals Birmingham has continued the placement and training of PHEM fellows. These PHEM fellows are provided with funded PHEM time who undertake PHEM shifts with the CARE Team. This supports our operational rota and improves ties with the Local Acute NHS Trusts and regional Major Trauma Centres.

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2021

Jaguar Land Rover

The Charity continues to be supported by Jaguar Land Rover (JLR) who provide the Team's primary response vehicle.

GOVERNANCE AND MANAGEMENT

The team operates under the governance umbrella of the West Midlands Ambulance Service (WMAS). The Clinical Director attends the WMAS Immediate Care Governance Group (ICGG) meetings every second month. Membership of this group includes the Ambulance Service Medical Director and the leads for all the regional enhanced care teams and acts as a forum for shared learning and collaboration.

At an operational level the Clinical Director chairs the Clinical & Operational Governance Group (COGG) which is responsible for the clinical, educational and governance activity within the team. The team uses electronic governance forms to record pre- and post-shift equipment checks along with critical interventions and significant events – the latter of which trigger an automatic alert to the Clinical Director. The Clinical Director reviews all cases involving a critical intervention or decisions and any cases resulting in patient death to ensure local policies and procedures have been followed.

Complaints

The WMAS patient safety team and the CARE Team Clinical Director deal with complaints or clinical concerns jointly.

EDUCATION

First Thursday Training Education & Governance (TEG) Meetings

The first Thursday TEG meetings form an essential part of team governance and continue to be well attended by team members. The introduction of online viewing and participation has increased the number of team members that can attend and share learning through peer review and collective training. The sessions incorporate case reviews, clinical topic reviews and simulation. Case reviews use the national patient safety root cause analysis processes. Using these principles to review cases and identify learning needs, we have introduced the concept of professional challenge in a supportive educational environment. Lessons learnt from individual cases are shared first with those present at the meeting, and then later with the wider team through publication of notes on the Basecamp learning platform; this ensures benefit for all.

WMCT Clinical Induction Course

The team delivers a 5-day clinical induction course for new members every February and August. This course provides new members with the core knowledge, practical skills and team training required of the role. Despite the pressures of COVID the team have successfully delivered two courses during the reporting period.

Prehospital Emergency Anaesthesia Assist course (PHEA Assist)

The team have delivered two 1-day Pre-hospital Emergency Anaesthesia Assist courses this year which were well attended and form a compulsory part of the CARE Team Clinical Support Training pathway. The Team also delivered prehospital sedation training and preparation training for the Diploma In Immediate Care.

Prehospital Advanced Cadaveric Trauma Skills course (PHACTS)

In October 2020 the Team delivered its first Prehospital Advanced Cadaveric Trauma Skills course. This course was developed by Team Member Mr Emir Battaloglu and is run at Nottingham University. The 1-day course gives team members the necessary technical surgical skills to perform and/or assist with the delivery of resuscitative surgical procedures in the Prehospital environment.

FUTURE PLANS FOR 2021-22

The CARE Team continues to grow from strength to strength with an increasing membership and increasing shift coverage. The team members have been working hard to support the charity with ongoing fundraising to support the expanding service. In 2021-22 the team plans to upgrade its uniform and has already confirmed designs and secured funding to support this. The team also plans to establish a prehospital simulation course that will help develop the non-technical skills required by our members to work in the challenging prehospital environment.

West Midlands Central Accident Resuscitation Emergency Team
Trustees' Report for the Year Ended 31 March 2021

FINANCIAL REVIEW

The main expenditures in 2020-21 relate to vehicle operations (fuel/repairs/servicing) and the purchase of specialist medical consumables. The CARE Team received a number of grants throughout the reporting period which have allowed the purchase of a new defibrillator-monitor, suction unit and bags. The West Midlands Ambulance service continues to support the team by providing basic medical consumables which helps reduce our costs. The team continues show been successful in demonstrating its value.

County Air Ambulance HELP Appeal

The team has benefited from five-year funding package from the County Air Ambulance HELP Appeal (£30,000 per year). The reporting period covers year 3 of this support. The grant will specifically be used to cover the significant operational costs of running a clinical service and response car; purchase new clinical equipment, and state of the art training equipment.

30 for 30 Fundraising Appeal

November 2020 marked the start of the 30th Anniversary year for the West Midlands CARE Team and the start of our 30 for 30 fundraising campaign. Our team members have already successfully completed a number of fundraising events including a mammoth 24hour CPR-athon, with more event to follow throughout 2021.

RESERVES POLICY

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be built up by the charity to account for 12 months of the expenditure of the organisation in addition to predictable wind-up costs.

Unrestricted free reserves at the year-end were £100,164 (2019 £36,492).


Restricted reserves at the year-end were £33,889 (2020 £20,143).

Restricted reserves are planned to be spent in the following financial year to purchase blood transfusion equipment.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the small companies regime under the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the Board on 7th December 2021 and signed on its behalf by:



Prof. K Porter
Chairman

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of West Midlands Central Accident Resuscitation Emergency Team for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

**Independent Examiner's Report to the Trustees of
West Midlands Central Accident Resuscitation Emergency Team**

I report on the accounts of the company for the year ended 31 March 2020, which are set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts 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.

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts 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, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
K Philpotts ACMA, FMAAT

KellyATC Limited
20 Blackmore Road
Malvern
WR14 1QT

13th December 2021

West Midlands Central Accident Resuscitation Emergency Team

Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the Year Ended 31 March 2021

		Unrestricted	Restricted	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	3	105,194	37,917	143,111	57,059
Income from charitable activities	4	6,797	-	6,797	954
Total income and endowments		111,991	37,917	149,908	58,013
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	45,597	26,893	72,490	41,107
Total expenditure		45,597	26,893	72,490	41,107
Net expenditure before other recognised gains and losses		66,394	11,024	77,418	16,906
Other recognized gains/(losses)					
Gains and losses on revaluation of fixed assets		-	-	-	-
Net movements in funds		66,394	11,024	77,418	16,906
Reconciliation of funds					
Total funds brought forward		36,492	20,143	56,635	39,729
Transfers		(2,722)	2,722	-	-
Total funds carried forward		100,164	33,889	134,053	56,635

All of the Charity's activities derive from continuing operations during the above periods.

West Midlands Central Accident Resuscitation Emergency Team

Company registration number: 06816145

Balance Sheet as at 31 March 2021

		2021		2020
	Note	£	£	£
Fixed assets				
Tangible assets	9	53,825		20,866
Investments		<u>1</u>		<u>1</u>
		53,826		20,867
Current assets				
Debtors	10	2,428	2,303	
Cash at bank and in hand		<u>97,677</u>	<u>45,580</u>	
		100,105	47,883	
Creditors: Amounts falling due within one year	11	<u>(19,878)</u>	<u>(12,115)</u>	
Net current assets		<u>80,227</u>		<u>35,768</u>
Net assets		<u>134,053</u>		<u>56,635</u>
The funds of the charity:				
Restricted funds		33,889		20,143
Unrestricted funds				
Revaluation reserve		-	-	
Unrestricted income funds		<u>100,164</u>	<u>36,492</u>	
Total unrestricted funds		100,164		36,492
Total unrestricted funds		<u>134,053</u>		<u>56,635</u>

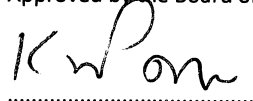
For the financial year ended 31 March 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 7th December 2021 and signed on its behalf by:



Prof K Porter
Trustee

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 14.

Income and endowments

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 by the Charity 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 these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant 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 measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the Charity itself are included when receivable. They are valued at the amount the Charity would have had to pay to acquire them.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

Donated services and facilities

Donated professional services and donated facilities are recognized as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from these by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102) the volunteer time of friends is not recognized. Readers should refer to the trustees' annual report for more information about their contribution.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are the costs associated with attracting donations and legacies.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment	33% & 20% straight line
Motor vehicles	33% straight line
Medical equipment	20% straight line

Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight-line basis over the lease term.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognized only when the obligation specified in the contract is discharged, cancelled or expires.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

2 Statement of Financial Activities – Prior Year

		Unrestricted	Restricted	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	3	49,059	8,000	57,059	44,281
Income from charitable activities	4	954	-	954	6,041
Total income and endowments		50,013	8,000	58,013	50,322
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities		36,245	4,862	41,107	38,913
Total expenditure		36,245	4,862	41,107	38,913
Net expenditure before other recognised gains and losses		13,768	3,138	16,906	11,049
Other recognized gains/(losses)					
Gains and losses on revaluation of fixed assets		-	-	-	-
Net movements in funds		13,768	3,138	16,906	11,049
Reconciliation of funds					
Total funds brought forward		24,309	15,420	39,729	28,320
Transfers		(1,585)	1,585	-	-
Total funds carried forward		36,492	20,143	56,635	39,729

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations and legacies				
Appeals and donations	34,194	-	34,194	19,059
Grants				
Grants – other agencies	71,000	37,917	108,917	38,000
	105,194	37,917	143,111	57,059

Of the donations and legacies income in 2020, £8,000 related to restricted funds.

The Charity received a donation in kind from Bournbrook Fire Station for the use of premises, the value of which could not be quantified and therefore has not been included in these financial statements.

The Charity are granted the use of the Teams primary response vehicle by Jaguar Land Rover (JLR). In return the Team provide observer opportunities for JLR clinical personnel. The ownership of the vehicle remains with JLR. The cost of this could not be quantified and so has not been included in these accounts.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Educational Income	6,797	-	6,797	954
	<u>6,797</u>	<u>-</u>	<u>6,797</u>	<u>954</u>

5 Expenditure

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Direct Costs				
Consumables (Pharmacy)	1,887	-	1,887	2,435
Consumables (non-pharmacy)	16,603	7,227	23,830	13,396
Depreciation of medical equipment	2,959	4,721	7,680	4,715
Subcontract costs	-	-	-	-
Staff training	725	-	725	-
Course expenses	-	-	-	-
Insurance	1,025	-	1,025	1,060
Protective clothing	7,247	14,945	22,192	2,947
Consultancy fees	<u>3,067</u>	<u>-</u>	<u>3,067</u>	<u>4,278</u>
	<u>33,513</u>	<u>26,893</u>	<u>60,406</u>	<u>28,831</u>
Support costs				
Rent	1,440	-	1,440	1,700
Telephone and fax	1,140	-	1,140	865
Sundry expenses	6,586	-	6,586	5,126
Accountancy fees	1,668	-	1,668	2,146
Independent examiner's fee	720	-	720	720
Bank charges	125	-	125	218
Depreciation of office equipment	<u>405</u>	<u>-</u>	<u>405</u>	<u>1,501</u>
	<u>12,084</u>	<u>-</u>	<u>12,084</u>	<u>12,276</u>
Total expenditure	<u>45,597</u>	<u>26,893</u>	<u>72,490</u>	<u>41,107</u>

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

.....continued

Expenditure – Comparative year

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Direct Costs				
Consumables (Pharmacy)	2,435	-	2,435	1,051
Consumables (non-pharmacy)	12,836	560	13,396	15,206
Depreciation of medical equipment	2,290	2,425	4,715	2,035
Subcontract costs	-	-	-	125
Staff training	-	-	-	-
Course expenses	-	-	-	-
Insurance	1,060	-	1,060	595
Protective clothing	1,070	1,877	2,947	4,707
Consultancy fees	<u>4,278</u>	<u>-</u>	<u>4,278</u>	<u>6,992</u>
	<u>23,969</u>	<u>4,862</u>	<u>28,831</u>	<u>30,711</u>
Support costs				
Rent	1,700	-	1,700	2,140
Telephone and fax	865	-	865	560
Sundry expenses	5,126	-	5,126	1,766
Accountancy fees	2,146	-	2,146	1,414
Independent examiner's fee	720	-	720	600
Bank charges	218	-	218	221
Depreciation of office equipment	<u>1,501</u>	<u>-</u>	<u>1,501</u>	<u>1,501</u>
	<u>12,276</u>	<u>-</u>	<u>12,276</u>	<u>8,202</u>
Total expenditure	<u>36,245</u>	<u>4,862</u>	<u>41,107</u>	<u>38,913</u>

6 Governance costs

	2021	2020
	£	£
Accountancy fees	1,668	2,146
Independent examiner's fee	720	720
Consultancy fees	<u>3,067</u>	<u>4,278</u>
	<u>5,455</u>	<u>7,144</u>

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

8 Net expenditure

Net expenditure is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>8,085</u>	<u>6,216</u>

9 Tangible fixed assets

	Unrestricted Office Equipment	Unrestricted Motor Vehicles	Unrestricted Medical Equipment	Restricted Medical Equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2020	20,388	29,592	43,124	18,263	111,367
Additions	-	-	21,475	19,569	41,044
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2021	20,388	29,592	64,599	37,832	152,411
Depreciation					
As at 1 April 2020	19,983	29,592	37,628	3,298	90,501
Charge for year	<u>405</u>	<u>-</u>	<u>2,959</u>	<u>4,721</u>	<u>8,085</u>
As at 31 March 2021	20,388	29,592	40,587	8,019	98,586
Net Book Value					
As at 31 March 2021	<u>-</u>	<u>-</u>	<u>24,012</u>	<u>29,813</u>	<u>53,825</u>
As at 31 March 2020	405	-	5,496	14,965	20,866

Of the fixed assets in 2020 £14,965 related to restricted funds.

10 Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>2,428</u>	<u>2,303</u>
	<u><u>2,428</u></u>	<u><u>2,303</u></u>

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

11 Creditors: Amounts falling due within one year

	2021 £	2020 £
	19,878	11,637
Other creditors	-	478
Accruals and deferred income	<u>19,878</u>	<u>12,115</u>

12 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital.

13 Related parties

Controlling entity - The ultimate control of the Charity lies with the trustees who are also directors for the purpose of company law.

Subsidiary – The Charity owns 100% shareholding of West Midlands Care Team (Trading) Ltd – which is a dormant trading company registered under company number 06770849

14 Movement in funds

	At 1 April 2020	Incoming resources	Resources expended	Transfer of funds	At 31 March 2021
	£	£	£	£	£
General Funds					
Unrestricted income fund	<u>36,492</u>	<u>111,991</u>	<u>(45,597)</u>	<u>(2,722)</u>	<u>100,164</u>
Restricted Funds					
Henry Surtees Foundation	13,165	-	(3,297)	-	9,868
The Albert Hunt Trust	-	5,000	(5,000)	-	-
BASICS	-	9,945	(9,945)	-	-
Grimmit Trust Foundation	-	2,000	(2,407)	407	-
The John Avins Trust	-	2,000	(1,086)	-	914
County Air Ambulance	-	18,972	(948)	-	18,024
Rowlands/Saintbury	<u>6,978</u>	-	<u>(4,210)</u>	<u>2,315</u>	<u>5,083</u>
	20,143	37,917	(26,893)	2,722	33,889
Total funds of the charity	<u><u>56,635</u></u>	<u><u>149,908</u></u>	<u><u>(72,490)</u></u>	<u><u>-</u></u>	<u><u>134,053</u></u>

Purposes and restrictions in relation to the funds:

2021 restricted funds

The Henry Surtees Foundation : for the purchase of pre-hospital blood transfusion equipment

The Albert Hunt Trust: For the purchase of Uniforms and PPE

BASICS : For the purchase of uniform

Grimmit Trust Foundation: For the purchase of equipment

The John Avins Trust: Purchase of Mircel Syringe Pump

County Air Ambulance : For the purchase of Zoll X-series

The Rowlands/Saintbury Trusts : for the purchase of LUCAS mechanical chest compression device

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

	At 1 April 2019	Incoming resources	Resources expended	Transfer of funds	At 31 March 2020
	£	£	£	£	£
General Funds					
Unrestricted income fund	24,309	50,013	(36,245)	(1,585)	36,492
Restricted Funds					
Henry Surtees Foundation	15,127	-	(1,962)	-	13,165
Saintbury Trust	293	-	(1,878)	1,585	-
Rowlands/Saintbury	-	8,000	(1,022)	-	6,978
	15,420	8,000	(4,862)	1,585	20,143
Total funds of the charity	39,729	58,013	(41,107)	-	56,635

Purposes and restrictions in relation to the funds:

2020 restricted funds

The Henry Surtees Foundation : for the purchase of pre-hospital blood transfusion equipment

The Saintbury Trust : for the purchase of personal protective response suits with helmets and gloves

The Rowlands/Saintbury Trusts : for the purchase of LUCAS mechanical chest compression device

15 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible Assets	24,012	29,813	53,825	20,866
Investments	1	-	1	1
Current Assets	96,029	4,076	100,105	47,883
Creditors : Amounts falling due < 1yr	(19,878)	-	(19,878)	(12,115)
Net Assets	<u>100,164</u>	<u>33,889</u>	<u>134,053</u>	<u>56,635</u>

Of the net assets in 2020, £20,143 related to restricted funds.