

**West Midlands Central
Accident Resuscitation
Emergency Team**

(A company limited by guarantee)

**Unaudited Annual Report and
Financial Statements**

31 March 2024

Company registration number: 06816145

Charity registration number: 1129027



**CARE TEAM
TRUSTEE REPORT
2023 - 2024**

West Midlands Central Accident Resuscitation Emergency Team

Contents

Reference and Administrative Details	3
Trustees' report	4
Trustees' responsibilities in relation to the financial statements	7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11

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 West Midlands Fire Service Headquarters. 99 Vauxhall Road, Nechells, Birmingham, West Midlands B7 4HW
Trustees	C J Ledbury Dr J Hulme (Resigned 8 June 2023) Dr I P Russell D J Wilson M J Ward (Resigned 8 June 2023) R B Draycott S A Hodgetts Sir K M Porter N P C Jones
Chairman	Sir K M Porter
Patrons	Sir K Porter, Honorary President Mr Richard Steyn, Clinical Advisor
Bankers	Unity Trust Bank, Nine Brindley Place BIRMINGHAM, B1 2HB
Accountant	KellyATC Ltd, 20 Blackmore Road, Malvern, WR14 1QT
Examiners	Kendall Wadley LLP, Granta Lodge, 71 Graham Road, Malvern, WR14 2JS

West Midlands Central Accident Resuscitation Emergency Team
Trustees' Report for the Year Ended 31 March 2024
(Including Directors' Report)

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 charity) for the year ended 31 March 2024. 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).

The company converted to a CIO on 8th June 2024.

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

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2024

(Including Directors' Report)

OBJECTIVES AND ACTIVITIES

Aims of the Charity

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

The charity provides an enhanced care team for mobilisation by West Midlands Ambulance Service University NHS Foundation Trust. This is the main platform from which the aims of the charity are achieved.

A remarkable voluntary prehospital medical team

The contributions of all the organisation's volunteers is acknowledged and gratefully appreciated, with special thanks to;

Jack Lewis, Team Leader, WMAS MERIT. Jack has been seconded to CARE from WMAS to support the charity in his role as head of operations. His diligent support to the organisation, lending his expertise and knowledge of ambulance service processes, has been an invaluable contribution towards the restarting of clinical activity.

County's Air Ambulance HELP Appeal, funding support for a new response vehicle. The HELP appeal donation for the team to acquire and fit a much needed upgrade to the fleet has been a major contribution towards the ongoing clinical activity of the team.

Prof. Sir Keith Porter, past Chair of the Board of Trustees. Sir Keith will stand down from his post after many years of diligent service to the charity. His contribution to its founding and the ongoing support for the team has been unparalleled and is honoured by much gratitude from all team members, past and present.

The team derives its strength from the generous outpouring of kindness and unwavering positive support from its members. Given that a substantial segment of our team volunteer their time and expertise without compensation, and recognising the demanding nature of their daily responsibilities, the remarkable clinical achievements we have accomplished over the past year become all the more noteworthy. The trustees wish to express their profound appreciation to every member of the CARE team, regardless of the extent of their individual contributions.

Operational Activity of the Charity

Due to the recruitment of an Interim Clinical Director and in liaison with the regional ambulance service, the clinical operations of the charity were paused from February 5th 2024. In the subsequent months, the senior leadership team embarked on an overhaul of the governance processes and policies to provide assurances to the West Midlands Ambulance Service (WMAS) Enhanced Care leadership. In particular, the close working with WMAS management and the development of new IT infrastructure have been a central component of improved clinical and charity management.

Throughout the hiatus in clinical activity, the charitable aims of the organisation have been met through education and training provision, community engagement and fundraising endeavours.

With thanks to the support from WMAS, as well as charity volunteers, the team successfully enabled the restart of clinical activities from October 1st 2024, with the installation of an updated organisational chart and development of key roles within the team.

Looking ahead, the team aims to further develop the technological resilience of the organisation, build greater clinical coverage and strengthen organisational & clinical strategies.

FINANCIAL REVIEW

- The main expenditures in 2023-24 (and preceding years) continue to relate to vehicle operations (fuel/repairs/servicing) and the purchase of specialist medical consumables.
- The CARE Team received a restricted grant in the reporting period which allowed the purchase of new Volvo response vehicle.
- The West Midlands Ambulance Service University NHS Foundation Trust continues to support the team by providing basic medical consumables helping to reduce our operational costs.
- The County Air Ambulance Trust HELP appeal continue to support the team with an annual donation of £30,000 – we are extremely grateful for the support they provide the team and are pleased that they have committed to supporting the team for a further 5 years (2023 to 2027).
- The team continues to demonstrate its value to the wider prehospital system.

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2024

(Including Directors' Report)

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 £72,880 (2023 £81,219)
- Restricted reserves at the year-end were £102,298 (2023 £90,880)
- Restricted reserves are planned to be spent in the following financial year to purchase livery for the new vehicle and consumables for the Mircel Syringe Pump

ACHIEVEMENTS AND PERFORMANCE

Through a combination of direct clinical response, education and training the CARE team continues to achieve its charitable aims and continues to demonstrate the provision of high standard enhanced care across the region.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CARE TEAM MOVES TO CHARITABLE INCORPORATED ORGANISATION

- The CARE Team has moved to become a CIO to take advantage of the reduced administrative burden, separate legal identity, and limited liability for its trustees. The transition to CIO was completed on 24th June 2024.

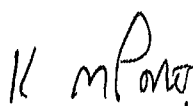
SMALL COMPANY PROVISIONS

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).

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

Approved by the Board on 17th December 2024, signed on its behalf by:

Signature(s)



Full name(s)

Prof Sir Keith PORTER
Chairman of the Trustees
Date:

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.

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

I report to the Trustees on my examination of the financial statements of West Midlands Central Accident Resuscitation Emergency team (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached



Elizabeth Needham ACA CTA (VAT)
Institute of Chartered Accountants, England and Wales
Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern, WR14 2JS

Date: 17 Dec 2024

West Midlands Central Accident Resuscitation Emergency Team

Statement of Financial Activities (Including Income and Expenditure Account)

for the Year Ended 31 March 2024

		Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Income from:					
Donations and grant income	3	48,428	57,906	106,334	89,165
Charitable activities	4	639	-	639	64
Investment Income		2	-	2	-
Total income and endowments		49,069	57,906	106,975	89,229
Expenditure on:					
Charitable activities	5	56,609	47,287	103,896	87,227
Total expenditure		56,609	47,287	103,896	87,227
Net (expenditure)/income		(7,540)	10,619	3,079	2,002
Transfers		(799)	799	-	-
Net movements in funds		(8,339)	11,418	3,079	2,002
Reconciliation of funds					
Total funds brought forward		81,219	90,880	172,099	170,097
Total funds carried forward		72,880	102,298	175,178	172,099

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 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		105,510		104,838
Investments			1		1
			<u>105,511</u>		<u>104,839</u>
Current assets					
Debtors	9	15,460		5,725	
Cash at bank and in hand		<u>55,304</u>		<u>67,322</u>	
		70,764		73,047	
Creditors: Amounts falling due within one year	10	<u>(1,097)</u>		<u>(5,787)</u>	
Net current assets			<u>69,667</u>		<u>67,260</u>
Net assets			<u>175,178</u>		<u>172,099</u>
The funds of the charity:					
Restricted funds			102,298		90,880
Unrestricted funds					
Unrestricted income funds		<u>72,880</u>		<u>81,219</u>	
Total unrestricted funds			72,880		81,219
Total unrestricted funds			<u>175,178</u>		<u>172,099</u>

For the financial year ended 31 March 2024, 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 17th December 2024 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 2024

1 Accounting policies

West Midlands Central Accident Resuscitation Emergency Team is a company limited by guarantee, registered in England and Wales (Company Number: 06816145) and a charity registered in England and Wales (charity number: 1129027). Its registered office address is C/O West Midlands Fire Service Headquarters, 99 Vauxhall Road, Nechells, Birmingham, West Midlands B7 4HW.

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 and that there are no material uncertainties over its ability to continue. 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.

Restricted funds are funds that are to be used in accordance with the specific restrictions imposed by the donors.

Further details of each fund are disclosed in note 13.

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 2024

Donated services and facilities

Donated professional services and donated facilities are recognised 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 recognised. 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.

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.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2024

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgements and Estimates

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

No changes to the method of accounting estimates or judgements have occurred in the reporting period.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2024

2 Statement of Financial Activities – Prior Year

		Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	3	39,165	50,000	89,165	102,620
Income from charitable activities	4	64	-	64	10,526
Total income and endowments		39,229	50,000	89,229	113,146
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	57,014	30,213	87,227	77,102
Total expenditure		57,014	30,213	87,227	77,102
Net (expenditure)/income		(17,785)	19,787	2,002	36,044
Transfers		(200)	200	-	-
Net movements in funds		(17,985)	19,987	2,002	36,044
Reconciliation of funds					
Total funds brought forward		99,204	70,893	170,097	134,053
Total funds carried forward		81,219	90,880	172,099	170,097

3 Donations and grant income

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Donations and legacies				
Appeals and donations	18,428	-	18,428	55,245
Grants				
Grants – other agencies	30,000	57,906	87,906	33,920
	48,428	57,906	106,334	89,165

Grants of £30,000 were received from The County Air Ambulance Trust and £57,906 from The County Air Ambulance Trust HELP Appeal.

Of the donations and legacies income in 2023, £50,000 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 2024

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Educational Income	639	-	639	64
	<u>639</u>	<u>-</u>	<u>639</u>	<u>64</u>

5 Expenditure

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Direct Costs				
Consumables (Pharmacy)	3,951	-	3,951	4,661
Consumables (non-pharmacy)	23,059	5,498	28,557	31,074
Depreciation of medical equipment	5,422	18,175	23,597	14,134
Staff training	1,750	-	1,750	500
Insurance	615	-	615	430
Protective clothing	208	-	208	1,073
Consultancy fees	-	-	-	-
	<u>35,005</u>	<u>23,673</u>	<u>58,678</u>	<u>51,872</u>
Support costs				
Rent	1,200	-	1,200	1,440
Telephone and fax	1,882	-	1,882	1,645
Subscriptions	11,371	-	11,371	11,117
Sundry expenses	787	-	787	595
Accountancy fees	4,056	-	4,056	3,336
Independent examiner's fee	720	-	720	720
Bank charges	187	-	187	135
Depreciation of Motor Vehicles	-	23,614	23,614	15,400
Depreciation of office equipment	1,401	-	1,401	967
	<u>21,604</u>	<u>23,614</u>	<u>45,218</u>	<u>35,355</u>
Total expenditure	<u>56,609</u>	<u>47,287</u>	<u>103,896</u>	<u>87,227</u>

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2024

.....continued

5 Expenditure – comparative year

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Direct Costs				
Consumables (Pharmacy)	4,661	-	4,661	5,491
Consumables (non-pharmacy)	26,509	4,565	31,074	23,454
Depreciation of medical equipment	5,086	9,048	14,134	14,206
Staff training	500	-	500	-
Insurance	430	-	430	936
Protective clothing	1,073	-	1,073	7,059
Consultancy fees	-	-	-	256
	<u>38,259</u>	<u>13,613</u>	<u>51,872</u>	<u>51,402</u>
Support costs				
Rent	1,440	-	1,440	1,320
Telephone and fax	1,645	-	1,645	1,154
Subscriptions	9,917	1,200	11,117	5,276
Sundry expenses	595	-	595	2,056
Accountancy fees	3,336	-	3,336	2,344
Independent examiner's fee	720	-	720	720
Bank charges	135	-	135	739
Depreciation of Motor Vehicles	-	15,400	15,400	11,549
Depreciation of office equipment	967	-	967	542
	<u>18,755</u>	<u>16,600</u>	<u>35,355</u>	<u>25,700</u>
Total expenditure	<u>57,014</u>	<u>30,213</u>	<u>87,227</u>	<u>77,102</u>

6 Governance costs

	2024	2023
	£	£
Accountancy fees	4,056	3,336
Independent examiner's fee	720	720
	<u>4,776</u>	<u>4,056</u>

7 Trustees' remuneration and expenses

No trustees received any remuneration or reimbursement of expenses during this year or the year prior.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2024

8 Tangible fixed assets

	Office Equipment	Motor Vehicles	Unrestricted Medical Equipment	Restricted Medical Equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2023	24,589	75,792	64,599	95,242	260,222
Additions	-	49,284	-	-	49,284
Disposals	-	-	-	-	-
As at 31 March 2024	24,589	125,076	64,599	95,242	309,506
Depreciation					
As at 1 April 2023	21,897	56,541	51,757	25,189	155,384
Charge for year	1,401	23,614	5,422	18,175	48,612
As at 31 March 2024	23,298	80,155	57,179	43,364	203,996
Net Book Value					
As at 31 March 2024	<u>1,291</u>	<u>44,921</u>	<u>7,420</u>	<u>51,878</u>	<u>105,510</u>
As at 31 March 2023	2,692	19,251	12,842	70,053	104,838

Of the fixed assets £96,799 (2023 £89,304) related to restricted funds.

9 Debtors

	2024 £	2023 £
Trade Debtors	772	3,200
Prepayments and accrued income	<u>14,688</u>	<u>2,525</u>
	<u>15,460</u>	<u>5,725</u>

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2024

10 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other creditors	1,097	5,787
Accruals and deferred income	-	-
	<u>1,097</u>	<u>5,787</u>

11 Members' liability

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

12 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 WMCT PHEM ACADEMY Ltd – which is a trading company registered under company number 06770849. The charity received a donation of £6,180 (2023: £nil) from WMCT PHEM ACADEMY Ltd, which was paid within 9 months of the end of the trading company's end of financial year.

The net assets of WMC PHEM Academy Ltd were £1 (2023: £1). Turnover and expenditure were £7,645 (2023: £nil, leading to a profit of £nil (2023: £nil)).

13 Movement in funds

	At 1 April 2023	Incoming resources	Resources expended	Transfer of funds	At 31 March 2024
	£	£	£	£	£
General Funds					
Unrestricted income fund	81,219	49,069	(56,609)	(799)	72,880
Restricted Funds					
Henry Surtees Foundation	8,104	-	(4,589)	799	4,314
HELP Volvo	-	57,906	(12,118)	-	45,788
Land Rover	19,251	-	(15,400)	-	3,851
The John Avins Trust	779	-	-	-	779
County Air Ambulance	60,436	-	(13,794)	-	46,642
Rowlands/Saintbury	2,310	-	(1,386)	-	924
	90,880	57,906	(47,287)	799	102,298
Total funds of the charity	<u>172,099</u>	<u>106,975</u>	<u>(103,896)</u>	<u>-</u>	<u>175,178</u>

Purposes and restrictions in relation to the funds:

2024 restricted funds

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

HELP Volvo: For purchase of motor vehicle

Land Rover: For provision of motor vehicle

The John Avins Trust: Purchase of Mircel Syringe Pump

County Air Ambulance: For the purchase of Resus Thoracotomy Mannequin

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 2024

..... continued

	At 1 April 2022	Incoming resources	Resources expended	Transfer of funds	At 31 March 2023
	£	£	£	£	£
General Funds					
Unrestricted income fund	99,204	39,229	(57,014)	(200)	81,219
Restricted Funds					
Henry Surtees Foundation	16,401	-	(8,297)	-	8,104
The George Henry Collins Charity	1,000	-	(1,200)	200	-
Land Rover	34,651	-	(15,400)	-	19,251
The John Avins Trust	914	-	(135)	-	779
County Air Ambulance	14,230	50,000	(3,794)	-	60,436
Rowlands/Saintbury	3,697	-	(1,387)	-	2,310
	70,893	50,000	(30,213)	200	90,880
Total funds of the charity	170,097	89,229	(87,227)	-	172,099

Purposes and restrictions in relation to the funds:

2023 restricted funds

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

The George Henry Collins Charity: For purchase of Ultrasound upgrade

Land Rover: For provision of motor vehicle

The John Avins Trust: Purchase of Mircel Syringe Pump

County Air Ambulance: For the purchase of Resus Thoracotomy Mannequin

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

14 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible Assets	8,711	96,799	105,510	104,838
Investments	1	-	1	1
Current Assets	65,265	5,499	70,764	73,047
Creditors : Amounts falling due < 1yr	(1,097)	-	(1,097)	(5,787)
Net Assets	<u>72,880</u>	<u>102,298</u>	<u>175,178</u>	<u>172,099</u>

Of the net assets in 2023, £90,680 related to restricted funds.

15 Post Balance Sheet Events

After the preparation of these accounts and prior to filing, the Charity converted to a CIO. The CIO-Foundation Conversion was dated 24th June 2024.

