

**West Midlands Central
Accident Resuscitation
Emergency Team**

(A charitable incorporated organisation)

**Unaudited Annual Report and
Financial Statements**

31 March 2025

Company registration number: CE036495

Charity registration number: 1129027



**CARE TEAM
TRUSTEE REPORT
2024 - 2025**

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	CE036495 (previously 06816145 until 24 th June 2024)
Principal office	Bournbrook Fire Station, Bristol Road, Bournbrook, Birmingham, B5 7SN
Registered office	C/O Bournbrook Fire Station, Bristol Road, Bournbrook, Birmingham, B5 7SN
Trustees	C J Ledbury Dr I P Russell D J Wilson R B Draycott (Resigned August 2024) S A Hodgetts (Resigned February 2025) Sir K M Porter (Resigned December 2024) N P C Jones (Resigned March 2024) R Steyn (Appointed 6 August 2024) M Ward (Appointed 31 August 2024)
Chairman	Matthew Ward
Officer	Dr S Cowan Medical Director
Patron	Sir K Porter, Honorary President
Bankers	Unity Trust Bank, Nine Brindley Place BIRMINGHAM, B1 2HB
Accountant	KellyATC Ltd, 20 Blackmore Road, Malvern, WR14 1QT
Examiners	Elizabeth Needham ACA CTA (VAT), 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 2025

The Trustees 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 2025. 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 converted to a CIO on 24th June 2024.

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 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 Trustees 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 a CIO and registered as a charity under the Charities Act 2011. It is governed by its Memorandum and Articles of Association issued on 24th June 2024. The company enjoys charitable status for taxation purposes.

No Trustee has any beneficial interest in the charity.

West Midlands Central Accident Resuscitation and Emergency Team, is a company incorporated in England and Wales. The CARE team has a board of trustees 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 2025

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.

History of WMCT

The West Midlands Central Accident Resuscitation and Emergency Team (WMCT) for many years has provided an enhanced care team for mobilisation by West Midlands Ambulance Service University (WMAS), NHS Foundation Trust and provided several educational activities to support excellence in immediate care.

Operational and Governance Activities

Following a pause in clinical activities the charity resumed operational response from 1st October 2024, however, following a short period of activity, governance issues were identified that lead to WMAS Executive Board withdrawing operational support for the charity. WMAS stipulated that the WMCT would need to hold its own CQC registration to recommence operational activities.

Following a meeting of the Trustees and the WMCT membership a decision was made to work towards independent CQC registration.

The contributions of all the organisation's volunteers is acknowledged and gratefully appreciated. The charity recognises that the work towards recommencing operational activities would not have been possible without the continued support of its volunteers and with special thanks to;

- County's Air Ambulance HELP Appeal, the HELP appeals funding has allowed continued educational activities to be undertaken and the new response vehicle and clinical equipment to be prepared in anticipation of recommencing operational activities.
- West Midlands Fire and Rescue Service have remained steadfast in supporting and housing the charities operational and educational activities at Bournbrook Fire Station, we remain committed to the partnership arrangement and whatever support we can provide.
- Prof. Sir Keith Porter, past Chair of the Board of Trustees. Sir Keith continues to engage with 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.

Achievements

The team's strength comes from the unwavering positive support its membership. Given that our team volunteer their time and expertise without compensation, and recognising the demanding nature of their daily responsibilities, the remarkable clinical and educational achievements over the past year become even more noteworthy. The trustees wish to express their profound appreciation to every member of WMCT.

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.

Future Plans

Educational activities continue to be planned supporting current and future immediate care providers. Community engagement and education events continue to be planned for to provide life saving skills to the wider community of the West Midlands.

The Board of Trustees and the Senior Leadership Team are working towards applying for CQC registration in Q4 of 2026.

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2025

Financial Review

- The main expenditures in 2024-25 (and preceding years) continue to relate to vehicle operations (fuel/repairs/servicing) and the purchase of specialist medical consumables.
- The CARE Team received several donations throughout the reporting period which have allowed the purchase of small items of medical equipment.
- 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 team continues to demonstrate its value to the wider prehospital system.

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 £111,982 (2024 £72,880)
- Restricted reserves at the year-end were £65,395 (2024 £102,298)
- Restricted reserves are planned to be spent to purchase/consume supplies for the items funded.

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

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 **21st January 2026** and signed on its behalf by:

Signature(s)



Full name(s)

M Ward
Chairman of the Trustees
Date:

West Midlands Central Accident Resuscitation Emergency Team
Trustees' Responsibilities in relation to the Financial Statements

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources, including income and expenditure, of the charity 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity 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 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirement of the Charities Act 2011 (the 2011 Act)

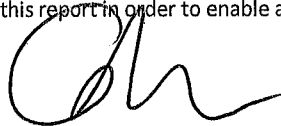
I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination;

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



.....
Elizabeth Needham ACA CTA (VAT)

Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern, WR14 2JS

Date: 22 January 2026

West Midlands Central Accident Resuscitation Emergency Team

Statement of Financial Activities (including Income and Expenditure Account)

for the Year Ended 31 March 2025

		Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Income from:					
Donations and grant income	3	76,375	-	76,375	106,334
Charitable activities	4	2,471	-	2,471	639
Investment Income		99	-	99	2
Total income		78,945	-	78,945	106,975
Expenditure on:					
Charitable activities	5	36,717	36,903	73,620	103,896
Total expenditure		36,717	36,903	73,620	103,896
Net income/(expenditure)		42,228	(36,903)	5,325	3,079
Transfers		-	-	-	-
Net movements in funds		42,228	(36,903)	5,325	3,079
Reconciliation of funds					
Total funds brought forward		72,880	102,298	175,178	172,099
Total funds carried forward		115,108	65,395	180,503	175,178

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

West Midlands Central Accident Resuscitation Emergency Team

Company registration number: CE036495

Balance Sheet as at 31 March 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		63,021		105,510
Investments			<u>1</u>		<u>1</u>
			63,022		105,511
Current assets					
Debtors	9	11,921		15,460	
Cash at bank and in hand		<u>105,560</u>		<u>55,304</u>	
		117,481		70,764	
Creditors: Amounts falling due within one year	11	<u>-</u>		<u>(1,097)</u>	
Net current assets			<u>117,481</u>		<u>69,667</u>
Net assets			<u>180,503</u>		<u>175,178</u>
The funds of the charity:					
Restricted funds			65,395		102,298
Unrestricted funds					
Unrestricted income funds		<u>115,108</u>		<u>72,880</u>	
Total unrestricted funds			115,108		72,880
Total unrestricted funds			<u>180,503</u>		<u>175,178</u>

Approved by the Board on 21st January 2026 and signed on its behalf by:



M Ward

Trustee

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

West Midlands Central Accident Resuscitation Emergency Team is a CIO, registered in England and Wales (Company Number: CE036495) and a charity registered in England and Wales (charity number: 1129027). Its registered office is C/O Bournbrook Fire Station, Bristol Road, Bournbrook, Birmingham, B5 7SN.

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 Charities Act 2011.

Basis of preparation

The charity 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 about 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 instructions imposed by the donors.

Further details of each fund are disclosed in note 12.

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 2025

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 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 charity 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 2025

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 those 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.

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 2025

2 Statement of Financial Activities – Prior Year

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

3 Donations and grant income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Appeals and donations	13,875	-	13,875	18,428
Grants				
Grants – other agencies	62,500	-	62,500	87,906
	76,375	-	76,375	106,334

2025 Grants were received from the Grimmitt Trust and County Air Ambulance

Of the donations and legacies income in 2024, £57,906 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 is 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 2025

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Educational Income	2,471	-	2,471	639
	<u>2,471</u>	<u>-</u>	<u>2,471</u>	<u>639</u>

5 Expenditure

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Direct Costs				
Consumables (Pharmacy)	2,786	-	2,786	3,951
Consumables (non-pharmacy)	14,352	-	14,352	28,557
Depreciation of medical equipment	4,295	16,624	20,919	23,597
Staff training	-	-	-	1,750
Insurance	642	-	642	615
Protective clothing	-	-	-	208
	<u>22,075</u>	<u>16,624</u>	<u>38,699</u>	<u>58,678</u>
Support costs				
Rent	1,540	-	1,540	1,200
Telephone and fax	1,826	-	1,826	1,882
Subscriptions	5,895	-	5,895	11,371
Sundry expenses	784	-	784	787
Accountancy fees	3,600	-	3,600	4,056
Independent examiner's fee	756	-	756	720
Bank charges	184	-	184	187
Profit on disposal of fixed assets	(1,234)	-	(1,234)	-
Depreciation of Motor Vehicles	-	20,279	20,279	23,614
Depreciation of office equipment	1,291	-	1,291	1,401
	<u>14,642</u>	<u>20,279</u>	<u>34,921</u>	<u>45,218</u>
Total expenditure	<u>36,717</u>	<u>36,903</u>	<u>73,620</u>	<u>103,896</u>

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2025

.....continued

5 Expenditure – comparative year

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

6 Governance costs

	2025	2024
	£	£
Accountancy fees	3,600	4,056
Independent examiner's fee	756	720
	<u>4,356</u>	<u>4,776</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 2025

8 Tangible fixed assets

	Office Equipment	Motor Vehicles	Unrestricted Medical Equipment	Restricted Medical Equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2024	24,589	125,076	64,599	95,242	309,506
Additions	-	-	-	-	-
Disposals	-	(29,592)	-	-	(29,592)
As at 31 March 2025	24,589	95,484	64,599	95,242	279,914
Depreciation					
As at 1 April 2024	23,298	80,155	57,179	43,364	203,996
Charge for year	1,291	20,279	4,295	16,624	42,489
Disposals	-	(29,592)	-	-	(29,592)
As at 31 March 2025	24,589	70,842	61,474	59,988	216,893
Net Book Value					
As at 31 March 2025	-	24,642	3,125	35,254	63,021
As at 31 March 2024	1,291	44,921	7,420	51,878	105,510

Of the fixed assets £59,896 (2024 £96,799) related to restricted funds.

9 Debtors

	2025 £	2024 £
Trade Debtors	-	772
Other Debtors	256	-
Prepayments and accrued income	11,665	14,688
	<u>11,921</u>	<u>15,460</u>

10 Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	-	1,097
Accruals and deferred income	-	-
	<u>-</u>	<u>1,097</u>

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2025

11 Related parties

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 £nil (2024: £6,480) 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 WMCT PHEM ACADEMY Ltd were £1 (2024: £1). Turnover and expenditure were £nil (2024: £7,645), leading to a profit of £nil (2024: £nil).

12 Movement in funds

	At 1 April 2024	Incoming resources	Resources expended	Transfer of funds	At 31 March 2025
	£	£	£	£	£
General Funds					
Unrestricted income fund	<u>72,880</u>	<u>78,945</u>	<u>(36,717)</u>	<u>-</u>	<u>115,108</u>
Restricted Funds					
Henry Surtees Foundation	4,314	-	(1,906)	-	2,408
HELP Volvo	45,788	-	(16,428)	-	29,360
Land Rover	3,851	-	(3,851)	-	-
The John Avins Trust	779	-	-	-	779
County Air Ambulance	46,642	-	(13,794)	-	32,848
Rowlands/Saintbury	<u>924</u>	<u>-</u>	<u>(924)</u>	<u>-</u>	<u>-</u>
	<u>102,298</u>	<u>-</u>	<u>(36,903)</u>	<u>-</u>	<u>65,395</u>
Total funds of the charity	<u><u>175,178</u></u>	<u><u>78,945</u></u>	<u><u>(73,620)</u></u>	<u><u>-</u></u>	<u><u>180,503</u></u>

Purposes and restrictions in relation to the funds:

2025 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 Rhesus 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 2025

..... continued

	At 1 April 2023	Incoming resources	Resources expended	Transfer of funds	At 31 March 2024
	£				£
General Funds		£	£	£	£
Unrestricted income fund	<u>81,219</u>	<u>49,069</u>	<u>(56,609)</u>	<u>(799)</u>	<u>72,880</u>
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	<u>2,310</u>	<u>-</u>	<u>(1,386)</u>	<u>-</u>	<u>924</u>
	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 Rhesus Thoracotomy Mannequin

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

13 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible Assets	3,125	59,896	63,021	105,510
Investments	1	-	1	1
Current Assets	111,982	5,499	117,481	70,764
Creditors : Amounts falling due < 1yr	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,097)</u>
Net Assets	<u>115,108</u>	<u>65,395</u>	<u>180,503</u>	<u>175,178</u>

Of the net assets in 2024, £102,298 related to restricted funds.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2025

14 Net assets by fund prior year

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

15 Related party transactions

There were no related party transactions during this or the previous year.