

# APLS SHEFFIELD

England & Wales · Charity number 1130685

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2009-07-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Emergency Department  
Sheffield Children's Hospital  
Western Bank  
Sheffield  
S10 2TH

**Phone** 01142717383

**Email** [judith.gilchrist1@nhs.net](mailto:judith.gilchrist1@nhs.net)

## Activities

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**Objects:** THE PRESERVATION OF LIFE BY PROVIDING TRAINING AND EDUCATION IN PARTICULAR, BUT NOT EXCLUSIVELY, TO DOCTORS AND NURSES IN LIFE SAVING TECHNIQUES IN PARTICULAR REGARDING PAEDIATRIC LIFE SUPPORT TREATMENT.

**Activities:** The activities of the charity are to provide training using standardised teaching packages to enable candidates to use a structured approach to a variety of clinical and non-clinical situations where the life of the patient may be compromised.

## Classification

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- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Defined Groups

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Sheffield City

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | -       | -           | -      | -         |
| 2023-12-31 | £51,395 | £49,072     | -      | -         |
| 2022-12-31 | £52,140 | £46,710     | -      | -         |
| 2021-12-31 | £52,243 | £38,807     | -      | -         |
| 2020-12-31 | £38,335 | £38,719     | -      | -         |
| 2019-12-31 | £58,290 | £59,347     | -      | -         |

## Trustees

| Name                     | Role  | Appointed  |
|--------------------------|-------|------------|
| Dr JUDITH ANNE GILCHRIST | Chair | 2012-10-17 |
| Sean Marven              |       |            |
| Tanya Ralph              |       | 2011-08-15 |

**APLS SHEFFIELD**

England & Wales - Charity number 1130685

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# Accounts

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**APLS – SHEFFIELD**

**Charitable Incorporated Organisation**

**Registered Charity No. 1130685**

**TRUSTEES REPORT AND ACCOUNTS**

**YEAR ENDED**  
**31<sup>ST</sup> DECEMBER 2023**

**Harry Sager & Co**  
**Chartered Certified Accountants**  
249 Lynnfield House, Church St,  
Altrincham, WA14 4DZ  
Tel: 0161 721 4311  
e-mail: [info@harrysager.co.uk](mailto:info@harrysager.co.uk)  
web: [www.harrysager.co.uk](http://www.harrysager.co.uk)

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### **YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**  
**TRUSTEES' ANNUAL REPORT**

The Trustees present their annual report with the unaudited Accounts for the year ended 31<sup>st</sup> December 2023.

The report and accounts have been prepared in accordance with the Charities Act 2011 and the requirements of the Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019).

**CHARITY NAME**                      APLS SHEFFIELD

**REGISTERED NO'S**              Charity    No.    1130685

**TRUSTEES**

The Trustees, who all served during the period, are as follows:-

Dr. Judith Gilchrist  
Mr. Sean Marven  
Ms. Tanya Ralph

**SECRETARY**                      Dr. Judith Gilchrist

**PRINCIPAL AND REGISTERED OFFICE**

**Principal Office**

APLS SHEFFIELD  
Emergency Department  
Sheffield Children's Hospital  
Western Bank  
Sheffield  
S10 2TH

E.Mail:      [scn-tr.apls@nhs.net](mailto:scn-tr.apls@nhs.net)

**INDEPENDENT EXAMINER**

Harry Sager & Co.,  
Chartered Certified Accountants  
249 Lynnfield House  
Church Street  
Altrincham  
WA14 4DZ

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**  
**TRUSTEES' ANNUAL REPORT**

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**APLS SHEFFIELD IN 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The Charity is a Charitable Incorporated Organisation, registered number 1130685 and is constituted under a Foundation Constitution which came into force on 21<sup>st</sup> Feb 2020. Prior to its conversion to CIO, the Charity operated as a Limited Company. The Charity was firstly registered with the Charity Commission on 22<sup>nd</sup> July 2009. Prior to that, the organisation had been operated as a branch of Advanced Life Support Group (a Registered Charity) till 31<sup>st</sup> December 2006.

**Recruitment and Appointment of Trustee Committee**

The Trustees consider appointment of new trustees from individuals that are recommended, taking into account appropriate combination of skills, interests and experience within healthcare.

Induction and Training of new trustees are conducted by existing Trustees. New trustees are encouraged to familiarise themselves with the Charity and the context in which it operates.

**Objectives and Activities**

The objects of the charity are the preservation of life by providing training and education, in particular but not exclusively, to doctors and nurses in life saving techniques in particular regarding paediatric life support treatment.

The activities of the charity are to provide training using standardised teaching packages to enable candidates to use a structured approach to a variety of clinical and non-clinical situations where the life of the patient may be compromised. The courses are all intensive and are based around evidence -based methods of teaching and training.

**Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

The Charity provides medical training courses with the aim of improving emergency care and thus provide ultimate benefit to the patients, their families and the wider communities in general. There are no boundaries to the receipt of the benefit of improved emergency care.

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31ST DECEMBER 2023**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**ACHIEVEMENTS AND PERFORMANCE**

During the year under review the Charity operated 20 courses in total. These were held at the Post Graduate Medical Education Centre, the Northern General Hospital in Sheffield, and the Clinical Skills Centre at Sheffield Children's Hospital as well as through remote learning.

All courses are delivered by volunteer Instructors. During 2023, approximately 50 Instructors have donated their time and expertise to our courses.

The Charity has continued to maintain a high standard of course attendance and achievements, with candidates attaining successful results.

The Courses are open to applicants from nursing, medical and paramedic backgrounds, and are taught by fully qualified instructors from all over the UK. This brings the additional benefit of new ideas and teaching methods to the Charity.

**PLANS FOR FUTURE DEVELOPMENTS**

Over the recent years, the majority of candidates trained by the Charity were staff from and thus paid for by the Sheffield Children's Hospital, who was also the main supplier of the Charity for providing venue and admin support staff.

A discussion took place in late 2023 between the Charity and Sheffield Children's Hospital with regards to the best way forward of providing training courses in future. It was concluded that the best way forward is for the Trust to take over the running of the training courses in house.

The Charity is planning to support the transition in 2024 and co-operate with the Trust to absorb the provision of their courses by the Trust fully by end of 2024.

**FINANCIAL REVIEW**

During the year the Charity's total income was £51,395 (2022, £52,140), and the overall performance recorded a surplus of £2,323 (2022, a surplus of £5,430).

**Reserves Policy**

The "free reserves", i.e. funds not already invested in fixed assets, as at 31<sup>st</sup> December 2023, amounts to £30,907.

These "free reserves" will be utilised in 2024 to facilitate the running of the training courses by the Trust.

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**FINANCIAL REVIEW (cont'd)**

**Going Concern**

The Trustees are therefore of the view that there are no other material uncertainties about the Charity's ability to continue as a going concern.

**Approved and Signed on behalf of the Trustees**

**Dr Judith Gilchrist**

**26<sup>th</sup> May 2025**

.....  
**Chairman of Trustees**

**APLS SHEFFIELD CIO**  
**INDEPENDENT EXAMINER'S REPORT**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2023.

**Respective Responsibilities of Trustees and Examiner**

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

**Basis of Independent Examiner's Report**

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 accordance with section 130 of the Act; or
- 2) the accounts did not accord with those accounting records; or
- 3) the accounts do not comply with the accounting 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 accounts to be reached.

**LIU LIU FCCA**  
**HARRY SAGER & CO.**  
**CHARTERED CERTIFIED ACCOUNTANTS,**  
**249 LYNNFIELD HOUSE**  
**CHURCH STREET**  
**ALTRINCHAM**  
**WA14 4DZ**

**APLS SHEFFIELD CIO**  
**STATEMENTS OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

|   | <b><u>2023</u></b>          | <b><u>2022</u></b>          |
|---|-----------------------------|-----------------------------|
|   | Unrestricted<br>Total funds | Unrestricted<br>Total funds |
| <b><u>NOTES</u></b>                     | <b><u>£</u></b>             | <b><u>£</u></b>             |
| <b><u>INCOME AND ENDOWMENTS</u></b>     |                             |                             |
| <b><u>FROM:</u></b>                     |                             |                             |
| <b>Charitable Activities:</b>           |                             |                             |
| Training Course Fees .....              | 51,395                      | 52,140                      |
| <b><u>TOTAL</u></b>                     | <b><u>51,395</u></b>        | <b><u>52,140</u></b>        |
| <b><u>EXPENDITURE ON:</u></b>           |                             |                             |
| <b>Charitable Activities .....</b>      | <b>3</b>                    |                             |
| Provision of Training Courses           | <b><u>49,072</u></b>        | <b><u>46,710</u></b>        |
| <b><u>NET SURPLUS</u></b> .....         | <b>2,323</b>                | <b>5,430</b>                |
| <b><u>RECONCILIATION OF FUNDS</u></b>   |                             |                             |
| Total Funds brought forward .....       | <u>28,584</u>               | <u>23,154</u>               |
| <b>Total Funds carried forward ....</b> | <b><u>30,907</u></b>        | <b><u>28,584</u></b>        |

**APLS SHEFFIELD CIO**  
**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2023**

|  |   | <u>2023</u>                 |               | <u>2022</u>                 |               |
|--|---|-----------------------------|---------------|-----------------------------|---------------|
|  |   | Unrestricted<br>Total funds |               | Unrestricted<br>Total funds |               |
| <u>NOTE</u>  |   | <u>£</u>                    | <u>£</u>      | <u>£</u>                    | <u>£</u>      |
| <b><u>FIXED ASSETS</u></b>   |   |                             |               |                             |               |
| TANGIBLE .....   | 4 |                             | 4,402         |                             | -             |
| <b><u>CURRENT ASSETS</u></b>   |   |                             |               |                             |               |
| DEBTORS .....  | 5 | 23,710                      |               | 16,286                      |               |
| CASH AT BANK .....   |   | <u>21,610</u>               |               | <u>33,508</u>               |               |
|  |   | 45,320                      |               | 49,794                      |               |
| <b><u>CREDITORS: (AMOUNTS<br/>FALLING DUE WITHIN<br/>ONE YEAR)</u></b> |   |                             |               |                             |               |
| CREDITORS .....  |   | -                           |               | -                           |               |
| ACCRUALS .....   |   | 4,200                       |               | 8,080                       |               |
| DEFERRED INCOME .....  |   | <u>14,615</u>               |               | <u>13,130</u>               |               |
|  |   | 18,815                      |               | 21,210                      |               |
| <b><u>NET CURRENT ASSETS</u></b>                                       |   |                             | <u>26,505</u> |                             | <u>28,584</u> |
| <b><u>NET ASSETS</u></b>   |   |                             | <u>30,907</u> |                             | <u>28,584</u> |
| <b><u>FUNDS</u></b>  |   |                             |               |                             |               |
| Unrestricted Funds .....   |   |                             | 30,907        |                             | 28,584        |
| <b>Total Funds</b> .....   |   |                             | <u>30,907</u> |                             | <u>28,584</u> |

**Signed on Behalf of the Board**

.....  
**Dr Judith Gilchrist**  
**Chairman of Trustees**

Approved by the Board    26<sup>th</sup> May 2025

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**  
**NOTES TO THE ACCOUNTS**

**1. LEGAL FORM**

APLS Sheffield is a Charitable Incorporated Organisation, converted from a Limited Company on 21<sup>st</sup> February 2020.

Its principal office is as detailed in the Trustees report on page 1.

**2. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The Charity is a public benefit entity as defined by FRS 102. The Accounts have been prepared in accordance with the Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019), and the Charities Act 2011.

**b) Incoming Recognition**

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

- Training Course Fees: included on a receivable basis. Course fees are invoiced in advance and, therefore, deferred and included in income in the relevant financial year when the course is held.
- Investment Income: this relates to interest from bank deposits and is included in income when receivable.

**c) Expenditure Recognition**

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

All expenditure is accounted for on an accrual basis.

**d) Allocation of Expenditure**

- Direct costs on charitable activities: costs incurred in the delivery of training courses.
- Support costs: costs incurred to facilitate the provision of training courses
- Governance Costs: include costs for Independent Examination and those associated with fulfilling statutory requirements including the preparation of statutory accounts.

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2023**  
**NOTES TO THE ACCOUNTS**

(Continued)

**2. ACCOUNTING POLICIES** (Cont'd)

**e) Irrecoverable VAT**

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

**f) Fixed Assets**

The cost of tangible fixed assets is written off over their useful lives as follows:-

Course equipment: - over 4 years straight line

**g) Creditors**

Creditors are recognised at the settlement amount due. Accrued charges are valued at their settlement amount.

**h) Donated services**

Services donated by the volunteer Instructors are not recognised as income due to the intrinsic difficulty of them being measured reliably.

|  | <b><u>2023</u></b> | <b><u>2022</u></b> |
|--|--------------------|--------------------|
|  | <b>£</b>           | <b>£</b>           |
| <b>3. <u>EXPENDITURES ON CHARITABLE ACTIVITIES</u></b> |                    |                    |
| <b>Direct Cost</b>                                     |                    |                    |
| Course Materials .....                                 | 17,644             | 16,506             |
| Educator Fees.....                                     | -                  | 1,153              |
| Course Catering .....                                  | 11,819             | 8,732              |
| Travel, Meals & Accommodation ...                      | 1,714              | 605                |
| Venue Hire .....                                       | 3,000              | 8,420              |
| Course Administration.....                             | -                  | 338                |
| Special Movers .....                                   | 294                | 529                |
| Printing & Software .....                              | 159                | 474                |
| Depreciation.....                                      | <u>1,467</u>       | -                  |
|  | <u>36,097</u>      | <u>36,757</u>      |
| <b>Support Cost</b>                                    |                    |                    |
| Bank Charge .....                                      | 61                 | 60                 |
| Salary Recharge .....                                  | <u>8,474</u>       | <u>6,341</u>       |
|  | <u>8,535</u>       | <u>6,401</u>       |

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2023**  
**NOTES TO THE ACCOUNTS**

(Continued)

**3. CHARITABLE ACTIVITIES COSTS (cont'd)**

|                           | <u>2023</u>          | <u>2022</u>          |
|---------------------------|----------------------|----------------------|
|                           | £                    | £                    |
| <b>Governance Costs</b>   |                      |                      |
| Accountancy Charges ..... | 4,440                | 3,180                |
| Sundry expenses .....     | -                    | 372                  |
|                           | <u>4,440</u>         | <u>3,552</u>         |
|                           | <b><u>49,072</u></b> | <b><u>46,710</u></b> |

**4. FIXED ASSETS**

|                                  | <b>Course<br/>Equipment</b> |
|----------------------------------|-----------------------------|
|                                  | £                           |
| <b><u>COST</u></b>               |                             |
| At 01.01.23                      | 37,864                      |
| Additions                        | <u>5,870</u>                |
| At 31.12.23                      | <u>43,734</u>               |
| <br><b><u>DEPRECIATION</u></b>   |                             |
| At 01.01.23                      | 37,864                      |
| Charge for year                  | <u>1,468</u>                |
| AT 31.12.23                      | <u>39,332</u>               |
| <br><b><u>NET BOOK VALUE</u></b> |                             |
| At 31.12.23                      | <b><u>4,402</u></b>         |
| At 31.12.22                      | <u>-</u>                    |

**5. DEBTORS**

|                       | <u>2023</u>   | <u>2022</u>   |
|-----------------------|---------------|---------------|
|                       | £             | £             |
| Due within one year   |               |               |
| Outstanding fees..... | 23,710        | 14,320        |
| Prepayments .....     | -             | 1,966         |
|                       | <u>23,710</u> | <u>16,286</u> |

**6. DEFERRED INCOME**

Course fees are invoiced and payable in advance. Fees received in year for future course dates are included in deferred income.

|                                   |               |               |
|-----------------------------------|---------------|---------------|
| Deferred Income at 01.01.23       | 13,130        | 4,205         |
| Released in year                  | ( 13,130)     | ( 3,325)      |
| Received in year for 2024 courses | <u>14,615</u> | <u>12,250</u> |
| Deferred Income at 31.12.23       | <u>14,615</u> | <u>13,130</u> |

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2023**  
**NOTES TO THE ACCOUNTS**

(Continued)

**7. TRANSACTIONS WITH TRUSTEES**

- a) During the year One Trustee was reimbursed £7 (2022, 2 Trustee £65) for travelling and miscellaneous expenses, in relation to the running of the courses.
- b) None of the Trustees received remuneration from the charity.

**8. MOVEMENT IN FUNDS**

|                           | At<br>01.01.23       | Net movement<br>in funds | At<br>31.12.23       |
|---------------------------|----------------------|--------------------------|----------------------|
|                           | £                    | £                        | £                    |
| <b>Unrestricted funds</b> |                      |                          |                      |
| General fund              | 28,584               | 2,323                    | 30,907               |
| <b>Total funds</b>        | <b><u>28,584</u></b> | <b><u>2,323</u></b>      | <b><u>30,907</u></b> |

Net movement in funds, included in the above are:

|                           | Incoming<br>Resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 51,395                | 49,072                | 2,323                |
| <b>Total funds</b>        | <b><u>51,395</u></b>  | <b><u>49,072</u></b>  | <b><u>2,323</u></b>  |

**9. ACCOUNTANCY CHARGES**

|                         | <b><u>2023</u></b>  | <b><u>2022</u></b>  |
|-------------------------|---------------------|---------------------|
|                         | £                   | £                   |
| Accountancy             | 3,600               | 2,580               |
| Under-provision         | 240                 | -                   |
| Independent Examination | <u>600</u>          | <u>600</u>          |
|                         | <b><u>4,440</u></b> | <b><u>3,180</u></b> |

**10. STAFF COST**

The Charity does not employ any staff. However, administration work is carried out by Sheffield Children's Hospital Trust, who recharge their staff cost to the Charity.

**11. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the year ended 31<sup>st</sup> December 2023.

**APLS SHEFFIELD**

England & Wales - Charity number 1130685

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# Accounts

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**APLS – SHEFFIELD**

**Charitable Incorporated Organisation**

**Registered Charity No. 1130685**

**TRUSTEES REPORT AND ACCOUNTS**

**YEAR ENDED**  
**31<sup>ST</sup> DECEMBER 2022**

**Harry Sager & Co**  
**Chartered Certified Accountants**  
**69 Middleton Road**  
**Crumpsall, Manchester, M8 4JY**  
**Tel: 0161 721 4311**  
**e-mail: [info@harrysager.co.uk](mailto:info@harrysager.co.uk)**  
**web: [www.harrysager.co.uk](http://www.harrysager.co.uk)**

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### **YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**  
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**CHARITY NAME**                      APLS SHEFFIELD

**REGISTERED NO'S**            Charity    No.    1130685

**TRUSTEES**

The Trustees, who all served during the period, are as follows:-

Dr. Judith Gilchrist  
Mr. Sean Marven  
Ms. Tanya Ralph

**SECRETARY**                      Dr. Judith Gilchrist

**PRINCIPAL AND REGISTERED OFFICE**

**Principal Office**

APLS SHEFFIELD  
Emergency Department  
Sheffield Children's Hospital  
Western Bank  
Sheffield  
S10 2TH

E.Mail:      [scn-tr.apls@nhs.net](mailto:scn-tr.apls@nhs.net)

**INDEPENDENT EXAMINER**

Harry Sager & Co.,  
Chartered Certified Accountants  
69 Middleton road,  
CRUMPSALL,  
Manchester,  
M8 4JY

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**APLS SHEFFIELD IN 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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**Recruitment and Appointment of Trustee Committee**

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**APLS SHEFFIELD CIO**  
**YEAR ENDED 31ST DECEMBER 2022**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**ACHIEVEMENTS AND PERFORMANCE**

During the year under review the Charity operated 21 courses in total. These were held at the Post Graduate Medical Education Centre, the Northern General Hospital in Sheffield, and the Clinical Skills Centre at Sheffield Children's Hospital as well as through remote learning.

All courses are delivered by volunteer Instructors. During 2022, approximately 50 Instructors have donated their time and expertise to our courses.

The Charity has continued to maintain a high standard of course attendance and achievements, with candidates attaining successful results.

The Courses are open to applicants from nursing, medical and paramedic backgrounds, and are taught by fully qualified instructors from all over the UK. This brings the additional benefit of new ideas and teaching methods to the Charity.

**PLANS FOR FUTURE DEVELOPMENTS**

We will continue to consolidate our financial position hoping to be providing the current number of courses and more if viable. The resilience of the course provision will be improved by recruiting to our team of course directors.

We continue to experiment and develop the best hybrid way to deliver our courses by incorporating remote learning elements to ensure that we will be able to run our courses at full capacity should face-to-face delivery of our courses will be affected again by social distancing and other Covid restrictions in future.

**FINANCIAL REVIEW**

During the year the Charity's total income was £52,140 (2021, £52,243), and the overall performance recorded a surplus of £5,430 (2021, a surplus of £13,436).

**Reserves Policy**

The Trustees' policy is that the "free reserves", i.e. funds not already invested in fixed assets, are to be retained to meet foreseeable expenditure over a period of 3 months together with any anticipated expenditures on Fixed Assets, and this would require approximately £25,000. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant fall in take up of courses and course materials.

As at 31<sup>st</sup> December 2022, the "free reserves" amounts to £28,584 which meets the required level.

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**FINANCIAL REVIEW (cont'd)**

**Going Concern**

Whilst the uncertainty brought upon by the pandemic is a concern to the Trustees, the specific risks faced by the Charity have been mitigated by the following factors:

- Demand unchanged - training courses still a requisite of health professional's training requirement
- Many attendees and faculty members are practitioners working at Sheffield Children's Hospital, who are unaffected by the lockdown restrictions and can continue to attend and co-ordinate courses
- Hybrid online/face-to-face course delivery enables large courses to be run at full capacity while still complying with social distancing rules

The Trustees are therefore of the view that there are no other material uncertainties about the Charity's ability to continue as a going concern.

**Approved and Signed on behalf of the Trustees**

**Dr Judith Gilchrist**

**31<sup>st</sup> October 2023**

.....  
**Chairman of Trustees**

**APLS SHEFFIELD CIO**  
**INDEPENDENT EXAMINER'S REPORT**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2022.

**Respective Responsibilities of Trustees and Examiner**

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

**Basis of Independent Examiner's Report**

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 accordance with section 130 of the Act; or
- 2) the accounts did not accord with those accounting records; or
- 3) the accounts do not comply with the accounting 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 accounts to be reached.

**LIU LIU ACCA**  
**HARRY SAGER & CO.**  
**CHARTERED CERTIFIED ACCOUNTANTS,**  
**69 MIDDLETON ROAD,**  
**CRUMPSALL,**  
**MANCHESTER,**  
**M8 4JY**

**31<sup>st</sup> October 2023**

**APLS SHEFFIELD CIO**  
**STATEMENTS OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

|   | <b><u>2022</u></b>          | <b><u>2021</u></b>          |
|---|-----------------------------|-----------------------------|
|   | Unrestricted<br>Total funds | Unrestricted<br>Total funds |
| <b><u>NOTES</u></b>                     | <b><u>£</u></b>             | <b><u>£</u></b>             |
| <b><u>INCOME AND ENDOWMENTS</u></b>     |                             |                             |
| <b><u>FROM:</u></b>                     |                             |                             |
| <b>Charitable Activities:</b>           |                             |                             |
| Training Course Fees .....              | 52,140                      | 52,243                      |
| <b><u>TOTAL</u></b>                     | <b><u>52,140</u></b>        | <b><u>52,243</u></b>        |
| <b><u>EXPENDITURE ON:</u></b>           |                             |                             |
| <b>Charitable Activities .....</b>      | <b>3</b>                    |                             |
| Provision of Training Courses           | <b><u>46,710</u></b>        | <b><u>38,807</u></b>        |
| <b><u>NET SURPLUS</u></b> .....         | <b>5,430</b>                | <b>13,436</b>               |
| <b><u>RECONCILIATION OF FUNDS</u></b>   |                             |                             |
| Total Funds brought forward .....       | <u>23,154</u>               | <u>9,718</u>                |
| <b>Total Funds carried forward ....</b> | <b><u>28,584</u></b>        | <b><u>23,154</u></b>        |

**APLS SHEFFIELD CIO**  
**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2022**

|  |             | <u>2021</u>   |                      | <u>2020</u>   |                      |
|--|-------------|---------------|----------------------|---------------|----------------------|
|  |             | Unrestricted  |                      | Unrestricted  |                      |
|  |             | Total funds   |                      | Total funds   |                      |
|  | <u>NOTE</u> | <u>£</u>      | <u>£</u>             | <u>£</u>      | <u>£</u>             |
| <b><u>FIXED ASSETS</u></b>                                     |             |               |                      |               |                      |
| TANGIBLE .....   | 4           |               | -                    |               | -                    |
| <b><u>CURRENT ASSETS</u></b>                                   |             |               |                      |               |                      |
| DEBTORS.....   | 5           | 16,286        |                      | 8,720         |                      |
| CASH AT BANK .....   |             | <u>33,508</u> |                      | <u>33,754</u> |                      |
|  |             | 49,794        |                      | 42,474        |                      |
| <b><u>CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)</u></b> |             |               |                      |               |                      |
| CREDITORS .....  |             | -             |                      | 956           |                      |
| ACCRUALS .....   |             | 8,080         |                      | 14,159        |                      |
| DEFERRED INCOME.....   |             | <u>13,130</u> |                      | <u>4,205</u>  |                      |
|  |             | 21,210        |                      | 19,320        |                      |
| <b><u>NET CURRENT ASSETS</u></b>                               |             |               | <u>28,584</u>        |               | <u>23,154</u>        |
| <b><u>NET ASSETS</u></b>                                       |             |               | <b><u>28,584</u></b> |               | <b><u>23,154</u></b> |
| <b><u>FUNDS</u></b>  |             |               |                      |               |                      |
| Unrestricted Funds .....                                       |             |               | 28,584               |               | 23,154               |
| <b>Total Funds</b> .....                                       |             |               | <b><u>28,584</u></b> |               | <b><u>23,154</u></b> |

**Signed on Behalf of the Board**

.....  
**Dr Judith Gilchrist**  
**Chairman of Trustees**

Approved by the Board 31<sup>st</sup> October 2023

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**  
**NOTES TO THE ACCOUNTS**

**1. LEGAL FORM**

APLS Sheffield is a Charitable Incorporated Organisation, converted from a Limited Company on 21<sup>st</sup> February 2020.

Its principal office is as detailed in the Trustees report on page 1.

**2. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The Charity is a public benefit entity as defined by FRS 102. The Accounts have been prepared in accordance with the Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019), and the Charities Act 2011.

**b) Incoming Recognition**

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

- Training Course Fees: included on a receivable basis. Course fees are invoiced in advance and, therefore, deferred and included in income in the relevant financial year when the course is held.
- Investment Income: this relates to interest from bank deposits and is included in income when receivable.

**c) Expenditure Recognition**

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

All expenditure is accounted for on an accrual basis.

**d) Allocation of Expenditure**

- Direct costs on charitable activities: costs incurred in the delivery of training courses.
- Support costs: costs incurred to facilitate the provision of training courses
- Governance Costs: include costs for Independent Examination and those associated with fulfilling statutory requirements including the preparation of statutory accounts.

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2022**  
**NOTES TO THE ACCOUNTS**

(Continued)

**2. ACCOUNTING POLICIES** (Cont'd)

**e) Irrecoverable VAT**

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

**f) Fixed Assets**

The cost of tangible fixed assets is written off over their useful lives as follows:-

Course equipment: - over 4 years straight line

**g) Creditors**

Creditors are recognised at the settlement amount due. Accrued charges are valued at their settlement amount.

**h) Donated services**

Services donated by the volunteer Instructors are not recognised as income due to the intrinsic difficulty of them being measured reliably.

|  | <b><u>2022</u></b> | <b><u>2021</u></b> |
|--|--------------------|--------------------|
|  | <b><u>£</u></b>    | <b><u>£</u></b>    |
| <b>3. <u>EXPENDITURES ON CHARITABLE ACTIVITIES</u></b> |                    |                    |
| <b>Direct Cost</b>                                     |                    |                    |
| Course Materials .....                                 | 16,506             | 16,802             |
| Educator Fees.....                                     | 1,153              | 956                |
| Course Catering .....                                  | 8,732              | 6,709              |
| Travel, Meals & Accommodation ...                      | 605                | 265                |
| Venue Hire .....                                       | 8,420              | 4,000              |
| Course Administration.....                             | 338                | 337                |
| Special Movers .....                                   | 529                | 961                |
| Printing.....  | 474                | -                  |
| Depreciation.....                                      | -                  | 597                |
|  | <u>36,757</u>      | <u>30,627</u>      |
| <b>Support Cost</b>                                    |                    |                    |
| Bank Charge .....                                      | 60                 | -                  |
| Salary Recharge .....                                  | <u>6,341</u>       | <u>5,780</u>       |
|  | <u>6,401</u>       | <u>5,780</u>       |

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2022**  
**NOTES TO THE ACCOUNTS**

(Continued)

**3. CHARITABLE ACTIVITIES COSTS (cont'd)**

|                           | <u>2022</u>          | <u>2021</u>          |
|---------------------------|----------------------|----------------------|
|                           | £                    | £                    |
| <b>Governance Costs</b>   |                      |                      |
| Accountancy Charges ..... | 3,180                | 2,400                |
| Sundry expenses .....     | <u>372</u>           | <u>-</u>             |
|                           | <u>3,552</u>         | <u>2,400</u>         |
|                           | <b><u>46,710</u></b> | <b><u>38,807</u></b> |

**4. FIXED ASSETS**

|                                  | <b>Course<br/>Equipment</b> |
|----------------------------------|-----------------------------|
|                                  | £                           |
| <b><u>COST</u></b>               |                             |
| At 01.01.22                      | 37,864                      |
| Additions                        | <u>-</u>                    |
| At 31.12.22                      | <u>37,864</u>               |
| <br><b><u>DEPRECIATION</u></b>   |                             |
| At 01.01.22                      | 37,864                      |
| Charge for year                  | <u>-</u>                    |
| AT 31.12.22                      | <u>37,864</u>               |
| <br><b><u>NET BOOK VALUE</u></b> |                             |
| At 31.12.22                      | <u>-</u>                    |
| At 31.12.21                      | <u>-</u>                    |

**5. DEBTORS**

|                       | <u>2022</u>          | <u>2021</u>         |
|-----------------------|----------------------|---------------------|
|                       | £                    | £                   |
| Due within one year   |                      |                     |
| Outstanding fees..... | 14,320               | 8,720               |
| Prepayments .....     | <u>1,966</u>         | <u>-</u>            |
|                       | <b><u>16,286</u></b> | <b><u>8,720</u></b> |

**6. DEFERRED INCOME**

Course fees are invoiced and payable in advance. Fees received in year for future course dates are included in deferred income.

|                                   |               |              |
|-----------------------------------|---------------|--------------|
| Deferred Income at 01.01.22       | 4,205         | 600          |
| Released in year                  | ( 3,325)      | ( -)         |
| Received in year for 2023 courses | <u>12,250</u> | <u>3,605</u> |
| Deferred Income at 31.12.22       | <u>13,130</u> | <u>4,205</u> |

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2022**  
**NOTES TO THE ACCOUNTS**

(Continued)

**7. TRANSACTIONS WITH TRUSTEES**

- a) During the year Two Trustees were reimbursed £65 (2021, 1 Trustee £20) for travelling and miscellaneous expenses, in relation to the running of the courses.
- b) None of the Trustees received remuneration from the charity.

**8. MOVEMENT IN FUNDS**

|                           | At<br>01.01.22       | Net movement<br>in funds | At<br>31.12.22       |
|---------------------------|----------------------|--------------------------|----------------------|
|                           | £                    | £                        | £                    |
| <b>Unrestricted funds</b> |                      |                          |                      |
| General fund              | 23,154               | 5,430                    | 28,584               |
| <b>Total funds</b>        | <b><u>23,154</u></b> | <b><u>5,430</u></b>      | <b><u>28,584</u></b> |

Net movement in funds, included in the above are:

|                           | Incoming<br>Resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 52,140                | 46,710                | 46,710               |
| <b>Total funds</b>        | <b><u>52,140</u></b>  | <b><u>46,710</u></b>  | <b><u>46,710</u></b> |

**9. ACCOUNTANCY CHARGES**

|                         | <b><u>2022</u></b>  | <b><u>2021</u></b>  |
|-------------------------|---------------------|---------------------|
|                         | £                   | £                   |
| Accountancy             | 2,580               | 1,900               |
| Independent Examination | 600                 | 500                 |
|                         | <b><u>3,180</u></b> | <b><u>2,400</u></b> |

**10. STAFF COST**

The Charity does not employ any staff. However, administration work is carried out by Sheffield Children's Hospital Trust, who recharge their staff cost to the Charity.

**11. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the year ended 31<sup>st</sup> December 2022.

**APLS SHEFFIELD**

England & Wales - Charity number 1130685

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# Accounts

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**APLS – SHEFFIELD**

**Charitable Incorporated Organisation**

**Registered Charity No. 1130685**

**TRUSTEES REPORT AND ACCOUNTS**

**YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2021**

***Harry Sager & Co***

***Chartered Certified Accountants***

***69 Middleton Road***

***Crumpsall, Manchester, M8 4JY***

***Tel: 0161 721 4311***

***e-mail: [info@harrysager.co.uk](mailto:info@harrysager.co.uk)***

***web: [www.harrysager.co.uk](http://www.harrysager.co.uk)***

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**APLS – SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

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**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**  
**TRUSTEES' ANNUAL REPORT**

The Trustees present their annual report with the unaudited Accounts for the year ended 31<sup>st</sup> December 2021.

The report and accounts have been prepared in accordance with the Charities Act 2011 and the requirements of the Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019).

**CHARITY NAME**                      APLS SHEFFIELD

**REGISTERED NO'S**            Charity    No.    1130685

**TRUSTEES**

The Trustees, who all served during the period, are as follows:-

Dr. Judith Gilchrist  
Mr. Sean Marven  
Ms. Tanya Ralph

**SECRETARY**                      Dr. Judith Gilchrist

**PRINCIPAL AND REGISTERED OFFICE**

**Principal Office**

APLS SHEFFIELD  
Emergency Department  
Sheffield Children's Hospital  
Western Bank  
Sheffield  
S10 2TH

E.Mail:     scn-tr.apls@nhs.net

**INDEPENDENT EXAMINER**

Harry Sager & Co.,  
Chartered Certified Accountants  
69 Middleton road,  
CRUMPSALL,  
Manchester,  
M8 4JY

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>st</sup> DECEMBER 2021**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**APLS SHEFFIELD IN 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The Charity is a Charitable Incorporated Organisation, registered number 1130685 and is constituted under a Foundation Constitution which came into force on 21<sup>st</sup> Feb 2020. Prior to its conversion to CIO, the Charity operated as a Limited Company. The Charity was firstly registered with the Charity Commission on 22nd July 2009. Prior to that, the organisation had been operated as a branch of Advanced Life Support Group (a Registered Charity) till 31<sup>st</sup> December 2006.

**Recruitment and Appointment of Trustee Committee**

The Trustees consider appointment of new trustees from individuals that are recommended, taking into account appropriate combination of skills, interests and experience within healthcare.

Induction and Training of new trustees are conducted by existing Trustees. New trustees are encouraged to familiarise themselves with the Charity and the context in which it operates.

**Objectives and Activities**

The objects of the charity are the preservation of life by providing training and education, in particular but not exclusively, to doctors and nurses in life saving techniques in particular regarding paediatric life support treatment.

The activities of the charity are to provide training using standardised teaching packages to enable candidates to use a structured approach to a variety of clinical and non-clinical situations where the life of the patient may be compromised. The courses are all intensive and are based around evidence -based methods of teaching and training.

**Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

The Charity provides medical training courses with the aim of improving emergency care and thus provide ultimate benefit to the patients, their families and the wider communities in general. There are no boundaries to the receipt of the benefit of improved emergency care.

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31ST DECEMBER 2021**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**ACHIEVEMENTS AND PERFORMANCE**

During the year under review the Charity operated 24 courses in total. These were held at the Post Graduate Medical Education Centre, the Northern General Hospital in Sheffield, and the Clinical Skills Centre at Sheffield Children's Hospital as well as through remote learning.

All courses are delivered by volunteer Instructors. During 2021, approximately 50 Instructors have donated their time and expertise to our courses.

The Charity has continued to maintain a high standard of course attendance and achievements, with candidates attaining successful results.

The Courses are open to applicants from nursing, medical and paramedic backgrounds, and are taught by fully qualified instructors from all over the UK. This brings the additional benefit of new ideas and teaching methods to the Charity.

**PLANS FOR FUTURE DEVELOPMENTS**

We will continue to consolidate our financial position in providing the number of courses at pre-pandemic level. The resilience of the course provision will be improved by recruiting to our team of course directors.

We continue to search the best hybrid way to deliver our courses by incorporating remote learning elements to ensure that we will be able to run our courses at full capacity should face-to-face delivery of our courses will be affected again by social distancing and other Covid restrictions in future.

**FINANCIAL REVIEW**

During the year the Charity's total income was £52,243 (2020, £38,335), and the overall performance recorded a surplus of £13,436 (2020, a deficit of £384).

**Reserves Policy**

Since the relaxation of the restrictions in early 2021, the Charity has gradually returned to its pre-pandemic level of operations. The Trustees have thus reverted to a policy where the "free reserves", i.e. funds not already invested in fixed assets, are to be retained to meet foreseeable expenditure over a period of 3 months together with any anticipated expenditure on Fixed Assets, and this would require approximately £20,000. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant fall in take up of courses and course materials.

As at 31<sup>st</sup> December 2021, the "free reserves" amounts to £23,154 which meets the required level.

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**FINANCIAL REVIEW (cont'd)**

**Going Concern**

Whilst the uncertainty brought upon by the pandemic is a concern to the Trustees, the specific risks faced by the Charity have been mitigated by the following factors:

- Demand unchanged - training courses still a requisite of health professional's training requirement
- Many attendees and faculty members are practitioners working at Sheffield Children's Hospital, who are unaffected by the lockdown restrictions and can continue to attend and co-ordinate courses
- Hybrid online/face-to-face course delivery enables large courses to be run at full capacity while still complying with social distancing rules

The Trustees are therefore of the view that there are no other material uncertainties about the Charity's ability to continue as a going concern.

**Approved and Signed on behalf of the Trustees**

**Dr Judith Gilchrist**

**3<sup>rd</sup> May 2023**

.....  
**Chairman of Trustees**

**APLS SHEFFIELD CIO**  
**INDEPENDENT EXAMINER'S REPORT**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2021.

**Respective Responsibilities of Trustees and Examiner**

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

**Basis of Independent Examiner's Report**

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 accordance with section 130 of the Act; or
- 2) the accounts did not accord with those accounting records; or
- 3) the accounts do not comply with the accounting 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 accounts to be reached.

**LIU LIU ACCA**  
**HARRY SAGER & CO.**  
**CHARTERED CERTIFIED ACCOUNTANTS,**  
**69 MIDDLETON ROAD,**  
**CRUMPSALL,**  
**MANCHESTER,**  
**M8 4JY**

**3<sup>rd</sup> May 2023**

**APLS SHEFFIELD CIO**  
**STATEMENTS OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

|   | <b><u>2021</u></b>          | <b><u>2020</u></b>          |
|---|-----------------------------|-----------------------------|
|   | Unrestricted<br>Total funds | Unrestricted<br>Total funds |
| <b><u>NOTES</u></b>                     | <b><u>£</u></b>             | <b><u>£</u></b>             |
| <b><u>INCOME AND ENDOWMENTS</u></b>     |                             |                             |
| <b><u>FROM:</u></b>                     |                             |                             |
| <b>Charitable Activities:</b>           |                             |                             |
| Training Course Fees .....              | 52,243                      | 38,335                      |
| <b><u>TOTAL</u></b>                     | <b><u>52,243</u></b>        | <b><u>38,335</u></b>        |
| <b><u>EXPENDITURE ON:</u></b>           |                             |                             |
| <b>Charitable Activities .....</b>      | <b>3</b>                    |                             |
| Provision of Training Courses           | <b><u>38,807</u></b>        | <b><u>38,719</u></b>        |
| <b><u>NET SURPLUS/(DEFICIT) ..</u></b>  | <b>13,436</b>               | <b>( 384)</b>               |
| <b><u>RECONCILIATION OF FUNDS</u></b>   |                             |                             |
| Total Funds brought forward .....       | <u>9,718</u>                | <u>10,102</u>               |
| <b>Total Funds carried forward ....</b> | <b><u>23,154</u></b>        | <b><u>9,718</u></b>         |

**APLS SHEFFIELD CIO**  
**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2021**

|  | <b><u>NOTE</u></b> | <b><u>2021</u></b>          |                      | <b><u>2020</u></b>          |                     |
|--|--------------------|-----------------------------|----------------------|-----------------------------|---------------------|
|  |                    | Unrestricted<br>Total funds |                      | Unrestricted<br>Total funds |                     |
|  |                    | <b><u>£</u></b>             | <b><u>£</u></b>      | <b><u>£</u></b>             | <b><u>£</u></b>     |
| <b><u>FIXED ASSETS</u></b>   |                    |                             |                      |                             |                     |
| TANGIBLE .....   | 4                  |                             | -                    |                             | 597                 |
| <b><u>CURRENT ASSETS</u></b>   |                    |                             |                      |                             |                     |
| DEBTORS.....   | 5                  | 8,720                       |                      | 8,367                       |                     |
| CASH AT BANK .....   |                    | <u>33,754</u>               |                      | <u>11,133</u>               |                     |
|  |                    | 42,474                      |                      | <u>19,500</u>               |                     |
| <b><u>CREDITORS: (AMOUNTS<br/>FALLING DUE WITHIN<br/>ONE YEAR)</u></b> |                    |                             |                      |                             |                     |
| CREDITORS .....  |                    | 956                         |                      | -                           |                     |
| ACCRUALS .....   |                    | 14,159                      |                      | 9,779                       |                     |
| DEFERRED INCOME .....  |                    | <u>4,205</u>                |                      | <u>600</u>                  |                     |
|  |                    | 19,320                      |                      | <u>10,379</u>               |                     |
| <b><u>NET CURRENT ASSETS/<br/>(LIABILITIES)</u></b> .....              |                    |                             | <u>23,154</u>        |                             | <u>9,121</u>        |
| <b><u>NET ASSETS</u></b>   |                    |                             | <b><u>23,154</u></b> |                             | <b><u>9,718</u></b> |
| <b><u>FUNDS</u></b>  |                    |                             |                      |                             |                     |
| Unrestricted Funds .....   |                    |                             | 23,154               |                             | 9,718               |
| <b>Total Funds</b> .....   |                    |                             | <b><u>23,154</u></b> |                             | <b><u>9,718</u></b> |

**Signed on Behalf of the Board**

.....  
**Dr Judith Gilchrist**  
**Chairman of Trustees**

**Approved by the Board 3<sup>rd</sup> May 2023**

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**  
**NOTES TO THE ACCOUNTS**

**1. LEGAL FORM**

APLS Sheffield is a Charitable Incorporated Organisation, converted from a Limited Company on 21<sup>st</sup> February 2020.

Its principal office is as detailed in the Trustees report on page 1.

**2. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The Charity is a public benefit entity as defined by FRS 102. The Accounts have been prepared in accordance with the Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019), and the Charities Act 2011.

**b) Incoming Recognition**

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

- Training Course Fees: included on a receivable basis. Course fees are invoiced in advance and, therefore, deferred and included in income in the relevant financial year when the course is held.
- Investment Income: this relates to interest from bank deposits and is included in income when receivable.

**c) Expenditure Recognition**

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

All expenditure is accounted for on an accrual basis.

**d) Allocation of Expenditure**

- Direct costs on charitable activities: costs incurred in the delivery of training courses.
- Support costs: costs incurred to facilitate the provision of training courses
- Governance Costs: include costs for Independent Examination and those associated with fulfilling statutory requirements including the preparation of statutory accounts.

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2021**  
**NOTES TO THE ACCOUNTS**

(Continued)

**2. ACCOUNTING POLICIES** (Cont'd)

**e) Irrecoverable VAT**

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

**f) Fixed Assets**

The cost of tangible fixed assets is written off over their useful lives as follows:-

Course equipment:            -            over 4 years straight line

**g) Creditors**

Creditors are recognised at the settlement amount due. Accrued charges are valued at their settlement amount.

**h) Donated services**

Services donated by the volunteer Instructors are not recognised as income due to the intrinsic difficulty of them being measured reliably.

|  | <b><u>2021</u></b> | <b><u>2020</u></b> |
|--|--------------------|--------------------|
|  | <b><u>£</u></b>    | <b><u>£</u></b>    |
| <b>3. <u>EXPENDITURES ON CHARITABLE ACTIVITIES</u></b> |                    |                    |
| <b>Direct Cost</b>                                     |                    |                    |
| Course Materials .....                                 | 16,802             | 14,557             |
| Educator Fees.....                                     | 956                | -                  |
| Course Catering .....                                  | 6,709              | 6,704              |
| Travel, Meals & Accommodation ...                      | 265                | 870                |
| Venue Hire .....                                       | 4,000              | 4,880              |
| Course Administration.....                             | 337                | 450                |
| Special Movers .....                                   | 961                | 353                |
| Depreciation.....                                      | 597                | 596                |
|  | <u>30,627</u>      | <u>28,410</u>      |
| <b>Support Cost</b>                                    |                    |                    |
| Provision for Doubtful debt.....                       | -                  | 1,575              |
| Salary Recharge .....                                  | 5,780              | 6,121              |
|  | <u>5,780</u>       | <u>7,696</u>       |

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2021**  
**NOTES TO THE ACCOUNTS**

(Continued)

**3. CHARITABLE ACTIVITIES COSTS (cont'd)**

|                           | <u>2021</u>          | <u>2020</u>          |
|---------------------------|----------------------|----------------------|
|                           | <u>£</u>             | <u>£</u>             |
| <b>Governance Costs</b>   |                      |                      |
| Accountancy Charges ..... | 2,400                | 2,400                |
| Sundry expenses .....     | -                    | 213                  |
|                           | <u>2,400</u>         | <u>2,613</u>         |
|                           | <b><u>38,807</u></b> | <b><u>38,719</u></b> |

**4. FIXED ASSETS**

|                              | <b>Course<br/>Equipment</b> |
|------------------------------|-----------------------------|
|                              | <b>£</b>                    |
| <b><u>COST</u></b>           |                             |
| At 01.01.21                  | 37,864                      |
| Additions                    | -                           |
| At 31.12.21                  | <u>37,864</u>               |
| <b><u>DEPRECIATION</u></b>   |                             |
| At 01.01.21                  | 37,267                      |
| Charge for year              | <u>597</u>                  |
| AT 31.12.21                  | <u>37,864</u>               |
| <b><u>NET BOOK VALUE</u></b> |                             |
| At 31.12.21                  | -                           |
| At 31.12.20                  | <u>597</u>                  |

**5. DEBTORS**

|                       | <u>2021</u>  | <u>2020</u>  |
|-----------------------|--------------|--------------|
|                       | <u>£</u>     | <u>£</u>     |
| Due within one year   |              |              |
| Outstanding fees..... | 8,720        | 8,030        |
| Prepayments .....     | -            | 337          |
|                       | <u>8,720</u> | <u>8,367</u> |

**6. DEFERRED INCOME**

Course fees are invoiced and payable in advance. Fees received in year for future course dates are included in deferred income.

|                                   |              |            |
|-----------------------------------|--------------|------------|
| Deferred Income at 01.01.21       | 600          | 9,180      |
| Released in year                  | ( - )        | ( 9,180 )  |
| Received in year for 2022 courses | <u>3,605</u> | <u>600</u> |
| Deferred Income at 31.12.21       | <u>4,205</u> | <u>600</u> |

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31<sup>ST</sup> DECEMBER 2021**  
**NOTES TO THE ACCOUNTS**

(Continued)

**7. TRANSACTIONS WITH TRUSTEES**

- a) During the year one Trustees were reimbursed £20 (2020, 1 Trustees £20) for travelling and miscellaneous expenses, in relation to the running of the courses.
- b) None of the Trustees received remuneration from the charity.

**8. MOVEMENT IN FUNDS**

|                           | At<br>01.01.21      | Net movement<br>in funds | At<br>31.12.21       |
|---------------------------|---------------------|--------------------------|----------------------|
| <b>Unrestricted funds</b> | £                   | £                        | £                    |
| General fund              | 9,718               | 13,436                   | 23,154               |
| <b>Total funds</b>        | <b><u>9,718</u></b> | <b><u>13,436</u></b>     | <b><u>23,154</u></b> |

Net movement in funds, included in the above are:

|                           | Incoming<br>Resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| <b>Unrestricted funds</b> | £                     | £                     | £                    |
| General fund              | 52,243                | 38,807                | 38,807               |
| <b>Total funds</b>        | <b><u>52,243</u></b>  | <b><u>38,807</u></b>  | <b><u>38,807</u></b> |

**9. ACCOUNTANCY CHARGES**

|                                  | <b><u>2021</u></b>  | <b><u>2020</u></b>  |
|----------------------------------|---------------------|---------------------|
|                                  | £                   | £                   |
| Accountancy                      | 1,900               | 1,900               |
| Independent Examination          | 500                 | 500                 |
| Under provision in previous year | -                   | -                   |
|                                  | <b><u>2,400</u></b> | <b><u>2,400</u></b> |

**10. STAFF COST**

The Charity does not employ any staff. However, administration work is carried out by Sheffield Children's Hospital Trust, who recharge their staff cost to the Charity.

**11. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the year ended 31<sup>st</sup> December 2021.

**APLS SHEFFIELD**

England & Wales - Charity number 1130685

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# Accounts

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**APLS – SHEFFIELD**

**Charitable Incorporated Organisation**

**Registered Charity No. 1130685**

**TRUSTEES REPORT AND ACCOUNTS**

**YEAR ENDED**  
**31ST DECEMBER 2020**

**Harry Sager & Co**  
**Chartered Certified Accountants**  
**69 Middleton Road**  
**Crumpsall, Manchester, M8 4JY**  
**Tel: 0161 721 4311**  
**e-mail: [liu@harrysager.co.uk](mailto:liu@harrysager.co.uk)**  
**web: [www.harrysager.co.uk](http://www.harrysager.co.uk)**

**APLS – SHEFFIELD CIO**  
**YEAR ENDED 31ST DECEMBER 2020**

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| <b>5</b>      | Independent Examiner's Report     |
| <b>6</b>      | Statement of Financial Activities |
| <b>7</b>      | Balance Sheet                     |
| <b>8 – 11</b> | Notes to the Accounts             |

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31ST DECEMBER 2020**  
**TRUSTEES' ANNUAL REPORT**

The Trustees present their annual report with the unaudited Accounts for the year ended 31<sup>st</sup> December 2020.

The report and accounts have been prepared in accordance with the Charities Act 2011 and the requirements of the Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019).

**CHARITY NAME**                      APLS SHEFFIELD

**REGISTERED NO'S**            Charity    No.    1130685

**TRUSTEES**

The Trustees, who all served during the period, are as follows:-

Dr. Judith Gilchrist  
Mr. Sean Marven  
Miss. Tanya Ralph

**SECRETARY**                      Dr. Judith Gilchrist

**PRINCIPAL AND REGISTERED OFFICE**

**Principal Office**

APLS SHEFFIELD  
Emergency Department  
Sheffield Children's Hospital  
Western Bank  
Sheffield  
S10 2TH

E.Mail:     scn-tr.apls@nhs.net

**INDEPENDENT EXAMINER**

Harry Sager & Co.,  
Chartered Certified Accountants  
69 Middleton road,  
CRUMPSALL,  
Manchester,  
M8 4JY

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31ST DECEMBER 2020**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**APLS SHEFFIELD IN 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The Charity is a Charitable Incorporated Organisation, registered number 1130685 and is constituted under a Foundation Constitution which came into force on 21<sup>st</sup> Feb 2020. Prior to its conversion to CIO, the Charity operated as a Limited Company. The Charity was firstly registered with the Charity Commission on 22<sup>nd</sup> July 2009. Prior to that, the organisation had been operated as a branch of Advanced Life Support Group (a Registered Charity) till 31<sup>st</sup> December 2006.

**Recruitment and Appointment of Trustee Committee**

The Trustees consider appointment of new trustees from individuals that are recommended, taking into account appropriate combination of skills, interests and experience within healthcare.

Induction and Training of new trustees are conducted by existing Trustees. New trustees are encouraged to familiarise themselves with the Charity and the context in which it operates.

**Objectives and Activities**

The objects of the charity are the preservation of life by providing training and education, in particular but not exclusively, to doctors and nurses in life saving techniques in particular regarding paediatric life support treatment.

The activities of the charity are to provide training using standardised teaching packages to enable candidates to use a structured approach to a variety of clinical and non-clinical situations where the life of the patient may be compromised. The courses are all intensive and are based around evidence -based methods of teaching and training.

**Public Benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

The Charity provides medical training courses with the aim of improving emergency care and thus provide ultimate benefit to the patients, their families and the wider communities in general. There are no boundaries to the receipt of the benefit of improved emergency care.

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31ST DECEMBER 2020**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**ACHIEVEMENTS AND PERFORMANCE**

During the year under review the Charity operated 28 courses in total. These were held at the Post Graduate Medical Education Centre, the Northern General Hospital in Sheffield, and the Clinical Skills Centre at Sheffield Children's Hospital as well as through remote learning.

All courses are delivered by volunteer Instructors. During 2020, approximately 50 Instructors have donated their time and expertise to our courses.

The Charity has continued to maintain a high standard of course attendance and achievements, with candidates attaining successful results.

The Courses are open to applicants from nursing, medical and paramedic backgrounds, and are taught by fully qualified instructors from all over the UK. This brings the additional benefit of new ideas and teaching methods to the Charity.

**PLANS FOR FUTURE DEVELOPMENTS**

We will continue to consolidate our financial position in providing the number of courses at pre-pandemic level. The resilience of the course provision will be improved by recruiting to our team of course directors.

We continue to search the best hybrid way to deliver our courses by incorporating remote learning elements to ensure that we will be able to run our courses at full capacity should face-to-face delivery of our courses will be affected again by social distancing and other Covid restrictions in future.

**FINANCIAL REVIEW**

During the year the Charity's total income was £38,335 (2019, £58,290), and the overall performance recorded a deficit of £384 (2019, of £1,057).

**Reserves Policy**

As with all organisations in the UK, the Charity's planned level of activities in 2020 has been significantly affected by the pandemic and the lockdown restrictions. Since the relaxation of the restrictions in early 2021, the Charity has gradually returned to its pre-pandemic level of operational level. The Trustees have thus reverted to a policy where the "free reserves", i.e. funds not already invested in fixed assets, are to be retained to meet foreseeable expenditure over a period of 3 months together with any anticipated expenditure on Fixed Assets, and this would require approximately £15,000. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant fall in take up of courses and course materials.

As at 31<sup>st</sup> December 2020, the "free reserves" amounts to £9,121 which just fell short of the required level.

**APLS SHEFFIELD DIO**  
**YEAR ENDED 31ST DECEMBER 2020**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**FINANCIAL REVIEW (cont'd)**

**Going Concern**

Whilst the uncertainty brought upon by the pandemic is a concern to the Trustees, the specific risks faced by the Charity have been mitigated by the following factors:

- Demand unchanged - training courses still a requisite of health professional's training requirement
- Many attendees and faculty members are practitioners working at Sheffield Children's Hospital, who are unaffected by the lockdown restrictions and can continue to attend and co-ordinate courses
- Hybrid online/face-to-face course delivery enables large courses to be run at full capacity while still complying with social distancing rules

The Trustees are therefore of the view that there are no other material uncertainties about the Charity's ability to continue as a going concern.

**Approved and Signed on behalf of the Trustees**

**26<sup>th</sup> October 2021**

**Dr Judith Gilchrist**



.....  
**Chairman of Trustees**

**APLS SHEFFIELD CIO**  
**INDEPENDENT EXAMINER'S REPORT**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31<sup>st</sup> December 2020.

**Respective Responsibilities of Trustees and Examiner**

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

**Basis of Independent Examiner's Report**

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 accordance with section 130 of the Act; or
- 2) the accounts did not accord with those accounting records; or
- 3) the accounts do not comply with the accounting 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 accounts to be reached.



**LIU LIU ACCA**  
**HARRY SAGER & CO.**  
**CHARTERED CERTIFIED ACCOUNTANTS,**  
**69 MIDDLETON ROAD,**  
**CRUMPSALL,**  
**MANCHESTER,**  
**M8 4JY**

**26<sup>th</sup> October 2021**

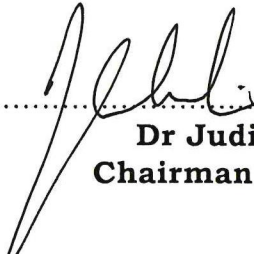
**APLS SHEFFIELD CIO**  
**STATEMENTS OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31ST DECEMBER 2020**

|   | <u>2020</u>                 | <u>2019</u>                 |
|---|-----------------------------|-----------------------------|
|   | Unrestricted<br>Total funds | Unrestricted<br>Total funds |
| <u>NOTES</u>                            | <u>£</u>                    | <u>£</u>                    |
| <b><u>INCOME AND ENDOWMENTS</u></b>     |                             |                             |
| <b><u>FROM:</u></b>                     |                             |                             |
| <b>Charitable Activities:</b>           |                             |                             |
| Training Course Fees .....              | 38,335                      | 58,290                      |
| <b><u>TOTAL</u></b>                     | <b><u>38,335</u></b>        | <b><u>58,290</u></b>        |
| <b><u>EXPENDITURE ON:</u></b>           |                             |                             |
| <b>Charitable Activities .....</b>      | <b>3</b>                    |                             |
| Provision of Training Courses           | <b><u>38,719</u></b>        | <b><u>59,347</u></b>        |
| <b><u>NET (DEFICIT)/SURPLUS ..</u></b>  | <b>( 384)</b>               | <b>(1,057)</b>              |
| <b><u>RECONCILIATION OF FUNDS</u></b>   |                             |                             |
| Total Funds brought forward .....       | <u>10,102</u>               | <u>11,159</u>               |
| <b>Total Funds carried forward ....</b> | <b><u>9,718</u></b>         | <b><u>10,102</u></b>        |

**APLS SHEFFIELD CIO**  
**BALANCE SHEET AS AT 31ST DECEMBER 2020**

|  |             | <u>2020</u>   |                     | <u>2019</u>   |                      |
|--|-------------|---------------|---------------------|---------------|----------------------|
|  |             | Unrestricted  |                     | Unrestricted  |                      |
|  |             | Total funds   |                     | Total funds   |                      |
|  | <u>NOTE</u> | <u>£</u>      | <u>£</u>            | <u>£</u>      | <u>£</u>             |
| <b><u>FIXED ASSETS</u></b>                                     |             |               |                     |               |                      |
| TANGIBLE .....   | 4           |               | 597                 |               | 1,193                |
| <b><u>CURRENT ASSETS</u></b>                                   |             |               |                     |               |                      |
| DEBTORS .....  | 5           | 8,367         |                     | 9,550         |                      |
| CASH AT BANK .....   |             | <u>11,133</u> |                     | <u>12,953</u> |                      |
|  |             | 19,500        |                     | <u>22,503</u> |                      |
| <b><u>CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)</u></b> |             |               |                     |               |                      |
| CREDITORS .....  |             | -             |                     | -             |                      |
| ACCRUALS .....   |             | 9,779         |                     | 4,414         |                      |
| DEFERRED INCOME .....  |             | <u>600</u>    |                     | <u>9,180</u>  |                      |
|  |             | 10,379        |                     | <u>13,594</u> |                      |
| <b><u>NET CURRENT ASSETS/ (LIABILITIES)</u></b> .....          |             |               | <u>9,121</u>        |               | <u>8,909</u>         |
| <b><u>NET ASSETS</u></b>                                       |             |               | <b><u>9,718</u></b> |               | <b><u>10,102</u></b> |
| <b><u>FUNDS</u></b>  |             |               |                     |               |                      |
| Unrestricted Funds .....                                       |             |               | 9,718               |               | 10,102               |
| <b>Total Funds</b> .....                                       |             |               | <b><u>9,718</u></b> |               | <b><u>10,102</u></b> |

Signed on Behalf of the Board

  
 .....  
**Dr Judith Gilchrist**  
**Chairman of Trustees**

Approved by the Board

26<sup>th</sup> October 2021

**APLS SHEFFIELD CIO**  
**YEAR ENDED 31ST DECEMBER 2020**  
**NOTES TO THE ACCOUNTS**

**1. LEGAL FORM**

APLS Sheffield is a Charitable Incorporated Organisation, converted from a Limited Company on 21<sup>st</sup> February 2020.

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**a) Basis of Accounting**

The Charity is a public benefit entity as defined by FRS 102. The Accounts have been prepared in accordance with the Charities SORP (FRS 102) (effective 1<sup>st</sup> January 2019), and the Charities Act 2011.

**b) Incoming Recognition**

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

- Training Course Fees: included on a receivable basis. Course fees are invoiced in advance and, therefore, deferred and included in income in the relevant financial year when the course is held.
- Investment Income: this relates to interest from bank deposits and is included in income when receivable.

**c) Expenditure Recognition**

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

All expenditure is accounted for on an accrual basis.

**d) Allocation of Expenditure**

- Direct costs on charitable activities: costs incurred in the delivery of training courses.
- Support costs: costs incurred to facilitate the provision of training courses
- Governance Costs: include costs for Independent Examination and those associated with fulfilling statutory requirements including the preparation of statutory accounts.

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31ST DECEMBER 2020**  
**NOTES TO THE ACCOUNTS**

(Continued)

**2. ACCOUNTING POLICIES** (Cont'd)

**e) Irrecoverable VAT**

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

**f) Fixed Assets**

The cost of tangible fixed assets is written off over their useful lives as follows:-

Course equipment:                    -                    over 4 years straight line

**g) Creditors**

Creditors are recognised at the settlement amount due. Accrued charges are valued at their settlement amount.

**h) Donated services**

Services donated by the volunteer Instructors are not recognised as income due to the intrinsic difficulty of them being measured reliably.

|  | <u>2020</u>   | <u>2019</u>   |
|--|---------------|---------------|
|  | £             | £             |
| <b>3. <u>EXPENDITURES ON CHARITABLE ACTIVITIES</u></b> |               |               |
| <b>Direct Cost</b>                                     |               |               |
| Course Materials .....                                 | 14,557        | 22,091        |
| Educator Fees.....                                     | -             | -             |
| Course Catering .....                                  | 6,704         | 11,544        |
| Travel, Meals & Accommodation ...                      | 870           | 3,552         |
| Venue Hire .....                                       | 4,880         | 5,660         |
| Course Administration.....                             | 450           | 450           |
| Special Movers .....                                   | 353           | 235           |
| Depreciation .....                                     | 596           | 3,055         |
|  | <u>28,410</u> | <u>46,587</u> |
| <b>Support Cost</b>                                    |               |               |
| Provision for Doubtful debt.....                       | 1,575         | 6,012         |
| Salary Recharge .....                                  | <u>6,121</u>  | <u>3,221</u>  |
|  | <u>7,696</u>  | <u>9,233</u>  |

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31ST DECEMBER 2020**  
**NOTES TO THE ACCOUNTS**

(Continued)

**3. CHARITABLE ACTIVITIES COSTS (cont'd)**

|                           | <u>2020</u>          | <u>2019</u>          |
|---------------------------|----------------------|----------------------|
|                           | <u>£</u>             | <u>£</u>             |
| <b>Governance Costs</b>   |                      |                      |
| Accountancy Charges ..... | 2,400                | 3,360                |
| Sundry expenses .....     | <u>213</u>           | <u>167</u>           |
|                           | <u>2,613</u>         | <u>3,527</u>         |
|                           | <b><u>38,719</u></b> | <b><u>59,347</u></b> |

**4. FIXED ASSETS**

|                                  | <b>Course<br/>Equipment</b> |
|----------------------------------|-----------------------------|
|                                  | <b>£</b>                    |
| <b><u>COST</u></b>               |                             |
| At 01.01.20                      | 37,864                      |
| Additions                        | <u>-</u>                    |
| At 31.12.20                      | <u>37,864</u>               |
| <br><b><u>DEPRECIATION</u></b>   |                             |
| At 01.01.20                      | 36,671                      |
| Charge for year                  | <u>596</u>                  |
| AT 31.12.20                      | <u>37,267</u>               |
| <br><b><u>NET BOOK VALUE</u></b> |                             |
| At 31.12.20                      | <b><u>597</u></b>           |
| At 31.12.19                      | <b><u>1,193</u></b>         |

**5. DEBTORS**

|                       | <u>2020</u>         | <u>2019</u>         |
|-----------------------|---------------------|---------------------|
|                       | <u>£</u>            | <u>£</u>            |
| Due within one year   |                     |                     |
| Outstanding fees..... | 8,030               | 9,100               |
| Prepayments .....     | <u>337</u>          | <u>450</u>          |
|                       | <b><u>8,367</u></b> | <b><u>9,550</u></b> |

**6. DEFERRED INCOME**

Course fees are invoiced and payable in advance. Fees received in year for future course dates are included in deferred income.

|                                   |            |              |
|-----------------------------------|------------|--------------|
| Deferred Income at 01.01.20       | 9,180      | 2,750        |
| Released in year                  | ( 9,180)   | ( 2,630)     |
| Received in year for 2021 courses | <u>600</u> | <u>9,060</u> |
| Deferred Income at 31.12.20       | <u>600</u> | <u>9,180</u> |

**APLS SHEFFIELD CIO**  
**YEAR ENDED TO 31ST DECEMBER 2020**  
**NOTES TO THE ACCOUNTS**

(Continued)

**7. TRANSACTIONS WITH TRUSTEES**

- a) During the year one Trustees were reimbursed £20 (2019, 1 Trustees £30) for travelling and miscellaneous expenses, in relation to the running of the courses.
- b) None of the Trustees received remuneration from the charity.

**8. MOVEMENT IN FUNDS**

|                           | At<br>01.01.20       | Net movement<br>in funds | At<br>31.12.20      |
|---------------------------|----------------------|--------------------------|---------------------|
|                           | £                    | £                        | £                   |
| <b>Unrestricted funds</b> |                      |                          |                     |
| General fund              | <u>10,102</u>        | <u>( 384)</u>            | <u>9,718</u>        |
| <b>Total funds</b>        | <b><u>10,102</u></b> | <b><u>( 384)</u></b>     | <b><u>9,718</u></b> |

Net movement in funds, included in the above are:

|                           | Incoming<br>Resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | <u>38,335</u>         | <u>38,719</u>         | <u>( 384)</u>        |
| <b>Total funds</b>        | <b><u>38,335</u></b>  | <b><u>38,719</u></b>  | <b><u>( 384)</u></b> |

**9. ACCOUNTANCY CHARGES**

|                                  | <u>2020</u>  | <u>2019</u>  |
|----------------------------------|--------------|--------------|
|                                  | £            | £            |
| Accountancy                      | 1,900        | 1,900        |
| Independent Examination          | 500          | 500          |
| Under provision in previous year | -            | 960          |
|                                  | <u>2,400</u> | <u>3,360</u> |

**10. STAFF COST**

The Charity does not employ any staff. However, administration work is carried out by Sheffield Children's Hospital Trust, who recharge their staff cost to the Charity.

**11. RELATED PARTY TRANSACTIONS**

There were no related party transactions for the year ended 31<sup>st</sup> December 2020.

