



**THE
AMBULANCE
STAFF
CHARITY**

The Ambulance Staff Charity

Annual Report and Accounts
for the year ended 31st March 2024

Registered Charity Numbers England and Wales
1163538, Scotland SC046384

Contents

Chair's Introduction to the Annual Report and Accounts	Page 3,
Objectives and Activities <ul style="list-style-type: none"> - Our Charitable Objects - Main Activities - Public Benefit 	Page 4, 5, 6
Achievements and Performance <ul style="list-style-type: none"> - Achievements - Volunteers - Fundraising 	Page 7, 8
Financial Review, including reserves policy	Page 8, 9
Future Plans	Page 9
Structure, Governance and Management	Page 10
Reference and Administrative Details	Page 11
Statement of Trustee's Responsibilities	Page 12
Audit Report	Page 13, 14, 15
Consolidated Statement of Financial Activities	Page 16
Consolidated Balance Sheet	Page 17
Statement of Cash Flows and Consolidated Statement of Cash Flows	Page 18
Notes to the Financial Statements for the year ended 31 March 2024	Page 19 - 32

Report of the Trustees for the year ended 31 March 2023

Chair's Introduction to the Annual Report and Accounts

As the acting Chair of TASC and I would like to say a huge thank you to former Chair, Diane Scott, for guiding the charity to this point and for her support.

Ambulance staff are astonishingly resilient but unsurprisingly, ongoing challenges are causing more frontline and support staff to contact The Ambulance Staff Charity (TASC) to access support for their own mental health and wellbeing.

To address this challenge, TASC has continued to provide access to high-quality support and expanded our range of self-help guides and support tools. Our Ambulance Staff Crisis Line, which provides 24/7 support to ambulance staff experiencing a crisis, has completed its first full year. The service has been developed in conjunction with the Association of Ambulance Chief Executives and with funding provided by NHS England. Callers are assessed and immediately offered intensive support, which transitions into ongoing assistance for those who need it.

Following this initiative, TASC launched a trading company, TASC Wellbeing Ltd, whose purpose is to expand the work we can do. In recognition of TASC's unique approach to supporting staff, TASC are now providing a crisis line for the Fire Fighters Charity and a proof-of-concept 24/7 crisis line service to the North East region of the Police Force.

TASC's Green Monday is our first annual flagship event, launched in April 2024. The event aimed to shine a light on the Ambulance staff working within the control rooms, fleet and property maintenance and administration as well as those serving on the frontlines, who have devoted their lives to ensuring the safety of others. It was a day to really support our Ambulance Staff. - a day to unite, celebrate and uplift and, most importantly, raise some money! Introducing a fundraising day for the team in green enables TASC to continue providing our vital services to Ambulance staff and offer the same level of care and devotion that they have shown us.

As another way of reaching the ambulance community and public, to raise more awareness of TASC, CEO Karl Demian has been taking part in podcasts, covering important topics such as sexual safety in the workplace and neurodiversity.

At the end of April 2024, trustee Linda Millinchamp resigned as trustee. Linda Chaired the Finance Committee and provided great support to the Charity. TASC have recently gained three new trustees, Becky Hughes, Joey Evans and Tony Fossey, all of whom have strong skills and experience, and are bringing new ideas and energy to the Board. I would like to thank all the staff and the trustees whose hard work and dedication allows us to support ambulance staff and their families.

Every year is special due to the efforts of the many people who support us both from within the ambulance community and externally. When you read the stories behind these fundraising efforts, they truly are remarkable and deeply moving. I would like to personally thank all of those who have donated and raised funds for TASC: everyone at the charity and the people we help are truly grateful.

Gordon Enstone

Acting Chair of The Ambulance Staff Charity and Trustee

Report of the Trustees for the year ended 31 March 2024

Objectives and Activities

Our Charitable Objects

TASC is a Charitable Incorporated Organisation (CIO) that supports the Ambulance Community at their times of need. The following paragraphs are extracts from our governing document and set out what we do, how we do it and most importantly who we support.

The objects for which the CIO is established are –

- (1) The relief of financial hardship, either generally or individually, of the Beneficiaries by making grants of money for providing or paying for items services or facilities.
- (2) The relief of illness, disability or distress through provision of welfare, respite, support and therapeutic services, either generally or individually, of the Beneficiaries through -
 - (a) direct provision of such services;
 - (b) the acquisition, maintenance and operation of facilities to provide such services;
 - (c) indirect provision of such services, including commercial contracting, or contributing or donating to other charities with similar objectives;
 - (d) arrangement of access to other providers of such services;
 - (e) provision of financial support to other providers of such services which are used by the Beneficiaries; or
- (3) The promotion of the education or re-education of the Beneficiaries (including social and physical training) in such ways as the charity trustees think fit, including by:
 - (a) Awarding to such persons scholarships, maintenance allowances or grants tenable at any university, college or institution of higher or further education; or
 - (b) Supporting the education of such persons following retirement from the Service so as to promote their financial self-sustainability.
- (4) The relief of poverty, sickness and distress of the bereaved dependents of those employed by, or volunteering for, the emergency services (for these purposes defined as the UK Police, UK Fire, Ambulance Service, and Search and Rescue) who have been killed whilst on active service.
- (5) The relief of sickness and suffering of Ambulance Service and Search and Rescue employees or volunteers by facilitating their access to rehabilitation and treatment in respect of physical injuries they have incurred whilst on active service.'
- (6) For the objects (1) to (3) above the Beneficiaries for whom the CIO is established are:
 - (a) Any serving or retired member of, or volunteer under the control of, an Ambulance Service, their carers or family members shall be eligible as a beneficiary -
 - (i) For the purposes of these objects, a family member has the same meaning as a connected person in clause 51 except that reference to Trustee in that clause shall read as Beneficiary for the purpose of this clause;
 - (ii) For the purposes of these objects, carer has the meaning from time to time attributed by the Carers Trust, a registered charity in England and Wales (1145181) and in Scotland (SC042870) which for the time being is "a carer is anyone who cares, unpaid, for a friend or family member who due to illness, disability, a mental health problem or an addiction cannot cope without their support";
 - (iii) For the purposes of these objects, a serving or retired member of, or volunteer under the control of, an Ambulance Service means a natural person who was employed by, or volunteered for, an Ambulance Service for a period of not less than 12 consecutive calendar months.

Report of the Trustees for the year ended 31 March 2024

TASC defines the Ambulance Community in the following way:

- Everyone who is or who has been employed by an NHS Ambulance Service or Trust for at least 12 months, and their close family.
- People employed or who have been employed by a CQC registered private ambulance service for at least 12 months and their families.
- Paid member of charitable ambulance services and their families.
- Volunteers under the direction and control of an Ambulance Service.
- Students who have been employed by an NHS Trust for at least 12 months.

Main Activities

Mental Wellbeing

Support is offered to Ambulance staff who contact TASC's helpline and through a 24/7 Crisis phonenumber, funded and supported by the Association of Ambulance Chief Executives (AACE). The aim of the crisis phonenumber is to particularly support those whose mental wellbeing is so low that they are considering suicide. After the initial call, intensive support is offered which will then transition into ongoing counselling if appropriate. This has received wide-spread support across NHS Ambulance Trusts as we work together to provide an independent and confidential service for ambulance staff in crisis.

Through TASC's trading subsidiary, TASC Wellbeing Ltd, a 24/7 crisis phonenumber using the same model of intensive support after the initial call has been launched to the Fire Fighters in November 2023. From May 2024 a proof-of-concept 24/7 crisis phonenumber is being launched for the Police.

All TASC's mental wellbeing support is confidential and independent from employers. We provide funding for support with qualified counsellors, who understand the needs of ambulance staff, that is tailored to meet the specific needs of the individual. The demand for the services continues to increase and as a result now we have a small waiting list.

Support is also provided through the Rightsteps Wellbeing platform on our website which allows ambulance staff to access the latest information and advice for their minds, body and behaviour, and through our range of self-guide and toolkits.

Physical Wellbeing

Throughout the year we have been able to provide some physical rehabilitation for those who require a stay at a treatment centre. We are grateful to the support we receive from PC David Rathbone's Blue Lamp Foundation which helps us provide physical rehabilitation for those injured in the line of duty.

Financial Wellbeing

We provide financial advice, particularly support with benefits. We are currently applying to the Financial Conduct Authority for a licence to provide debt advice. Funding for grants has now been expended and we are continuing to look for alternative sources of funding.

Bereavement Support

If a member of ambulance service staff dies in service, either suddenly or if they take their own life, it can cause ripples throughout their station/hub. When this happens, we offer colleagues the opportunity to speak to our in-house counsellor either collectively

Report of the Trustees for the year ended 31 March 2024

or individually to help them process their feelings; as well as providing copies of our Bereavement Grief and Loss booklet and online support modules.

Our Money Advisor can also work with the family of the deceased to ensure they claim any bereavement benefits and allowances they are entitled to. In addition to this our advisor will work with them to help them adjust to the consequent reduction in income. Grants are available to help with funeral costs.

Memorial service

An annual memorial service funded and supported by the Association of Ambulance Chief Executives (AACE) is held in September at the National Memorial Arboretum.

Raising Awareness

We have continued to develop a range of products, material, and information, available in both printed and digital formats that allow ambulance staff to access TASC's services - including the Crisis phonenumber.

TASC's presence in the news media has increased, by producing news articles and press releases that publicise the support that we provide, plus case studies that help build understanding of the issues facing the Ambulance Community.

Public benefit

The trustees have complied with the duty set out in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. As explained above, those who benefit from TASC services are the ambulance community and more broadly the wider public who are supported by the ambulance community.

Volunteers

We have changed our volunteer programme and are no longer recruiting new volunteers to TASC: following discussions with our trustees we created an alternative role of TASC Local Champion, to which active former volunteers were transferred. The purpose of the TASC Local Champion is primarily to raise awareness of TASC and what TASC can do to support colleagues, promoting us when possible. This is an important role because if people do not know about TASC we cannot support them. As non-active volunteers were not transferred to the Local Champion role, we saw a reduction in our active Local Champions to 26 (2023: 76 Volunteers). We are extremely thankful for the dedication of our Champions, most of whom work in the ambulance services, in supporting TASC and their colleagues.

Fundraising

Our fundraising activities are managed by our income generation team, drawing on the expertise of external fundraising consultants for approaching trusts and grant-making organisations. We do not contract out main fundraising to third parties, but we do have a contract with a provider for clothing banks. The team maintain oversight of all third-party suppliers and have written agreements where necessary with them under the Data Protection Act 2018 and UK General Data Protection Regulation 2021. We are committed to the highest standards in fundraising practice. We are regulated by the Fundraising Regulator and abide by the Fundraising Code of Practice. In 2024 we handled 1 fundraising complaint (2023: 2) which was resolved. We do not undertake donor profiling or sell data to third parties at any time.

Report of the Trustees for the year ended 31 March 2024

Achievements and Performance

There is further information about the impact of TASC and case studies from clients on our website www.theasc.org.uk. Below are the key achievements:

- The outcomes from our 24/7 crisis phoneline for Ambulance staff experiencing suicide ideation - launched in November 2022 - have been encouraging (see mental Wellbeing section below). As a result, through our trading subsidiary TASC Wellbeing Ltd we launched a 24/7 crisis phoneline for the Fire Fighters in November 2023. From May 2024 we will also be launching a proof-of-concept 24/7 crisis phoneline for the Police.
- Through TASC, the charity, we have supported 798 clients (2023: 882). The reduction in numbers was due to funding constraints.

Mental Wellbeing

In the first full year of the 24/7 crisis phoneline for Ambulance staff there were 1201 (Nov 22 to Mar 23: 531) calls received. From those calls 369 (Nov 22 to Mar 23: 130) people received support, 153 people (Nov 22 to Mar 23: 62) were experiencing suicide ideation at the time of the call and an additional 99 (Nov 22 to Mar 23: not captured) people had experienced suicide ideation in the weeks before they called.

90% (2023:85%) of people who used our mental health services saw an improvement in their mental wellbeing. There has been a slight decrease in the number of mental health applications we have been able to support with formal 1:1 counselling this year, due to funding constraints. To mitigate this we have limited the support we offer to family members, enhanced our online wellbeing platform, and introduced a managed waiting list for our mental health work.

Physical Wellbeing

Ambulance staff have a very physically demanding job and last year we provided 4 in-house stays at the Police Treatment Centre in Harrogate (2023: 3) for staff injured in the line of duty.

Financial Wellbeing

We helped people to claim an additional £101,621 (2023: £194,651) annualised benefit payments. People who came to TASC for support with their finances were, on average, £368 (2023: £512) a month better off.

Bereavement Support

We made grants to families to help with funeral expenses totalling £7,500 (2023: £4,500). These families were also supported with bereavement counselling.

Memorial service

The annual memorial service was held on 7th September 2023 at the National Memorial Arboretum. Over 200 people attended to remember colleagues.

Report of the Trustees for the year ended 31 March 2024

Raising Awareness

TASC's first podcast on reducing misogyny and improving sexual safety in the ambulance service was well received and further podcasts on issues that affect ambulance staff are planned for 2024-25. Our monthly e-newsletter and social media posts promote our free self-care resources, highlight issues of important to ambulance staff wellbeing and details about the impact we make, and suggest how people can support TASC.

TASC's Green Monday is The Ambulance Staff Charity's new annual flagship event. It was launched on 8th April 2024 and next year will be on 31st March 2025. The event aims to shine a light on the Ambulance staff working within the operations as well as those serving on the frontlines, who have devoted their lives to ensuring the safety of others. Introducing a fundraising day for the team in green enables TASC to raise awareness as well continuing to provide our vital services to Ambulance staff. It offers an opportunity to thank Ambulance staff for the care and devotion that they have shown us.

Financial Review

Review of the current year financial activities

TASC's gross income from all sources, including its wholly owned trading subsidiary, for this period totalled £558,885 (2023: £485,655), which is an increase from the previous year. As TASC sought alternative income streams it was encouraging that income from charitable activities increased by 102% to £178,083 (2023: £87,952). In contrast donations and legacies fell to £215,942 (2023: £299,871) mainly due to less legacies (2024: £7,370, 2023: £74,283) and grant income (2024: £71,900, 2023: £100,400). Community fundraising (2024: £71,253, 2023: £58,196) and corporate support (2024: £22,924, 2023: £21,095) also increased. We thank everyone who fundraised for TASC.

TASC set up a trading subsidiary in June 2023 which contributed £72,370 to the income of the group and donated £18,620 to the charity.

Expenditure increased to £800,210 (2023: £764,772) which included £53,820 for the trading subsidiary operations. For the charity alone, expenditure was reduced to £746,390 (2023: £764,772). The net deficit for the year was £241,325 (2023: £279,117). The deficit in funds for the year after revaluations of investments totalled £190,956 (2022: £460,727).

Reserves policy

After the initial substantial Department of Culture, Media and Sport (DCMS) grant funding ceased, TASC has been rebuilding income streams to ensure a sustainable future. There is a plan to gradually reduce the budgeted deficit allowing services to continue while income levels increase. At 31 March 2024 the reserves level should cover the planned deficit for 2024-25 (£73k) while no deficit is planned for 2025-26. The free reserve level should always allow for an orderly closure of the charity, which is currently costed at £80k. TASC's free unrestricted reserves are below these agreed levels. However, there is also £122k available as restricted income from the two endowment funds, which with the agreement of DCMS are being merged from April 2024. This restricted income can be used to fund wellbeing support which is the main activity of TASC. The trustees recognise that further action may need to be taken to reduce the level of the deficit if income doesn't increase as planned. The free reserves on 31 March 2024 were £71,761 (2023: £240,736).

Report of the Trustees for the year ended 31 March 2024

Investment policy and objectives

TASC holds all free funds as cash in interest-bearing bank accounts. The two endowments granted by the Cabinet Office are invested to generate an income which is used to fund services and the operating cost of those services. These funds are managed under a discretionary agreement by TASC's investment manager. From 1st April 2024 the Department of Culture, Media and Sport has agreed that the endowment funds can be merged as long as a ring fenced amount of £6,000 is kept for bereavement grants.

Grant making policy

Each application for financial assistance is subject to a thorough assessment, taking into consideration the household income and expenditure and circumstances. Applicants are assessed to ensure they meet the criteria for residency, service, with evidence that there is financial need and that the support provided is beneficial to the service user.

If the grant application is for a bereavement grant, applicants are assessed to ensure that their loved one met the criteria for residency and service.

Future Plans

In 2024-25 we plan to:

- Expand training and support which aims to build resilience and increase the wellbeing of Ambulance staff.
- Continue providing support in moments of crisis through the crisis phoneline.
- Develop more digital self-help resources.
- Enhance our work with ambulance staff seeking our support to maximise their incomes and reduce their debt.
- Provide an annual memorial service to honour those who have worked for the ambulance service.

We aim to make TASC support more sustainable by:

- Raising the awareness of TASC to those who may benefit from TASC support and those who can fundraise for us, particularly through an annual TASC's Green Monday fundraising event.
- Providing an opportunity for the public to thank ambulance staff, who have supported them, by giving to TASC.
- Applying for grants from trusts and foundations.
- Building more corporate partnerships.
- Developing our training and other charitable activities offered to ambulance staff.
- Continuing to expand and develop the services offered through the trading subsidiary, TASC Wellbeing Ltd.

Report of the Trustees for the year ended 31 March 2024

Structure, Governance and Management

The Ambulance Staff Charity (TASC) is a Charitable Incorporated Organisation. The CIO operates under a constitution which was updated in January 2017. A wholly owned subsidiary, TASC Wellbeing Ltd, was set up as a company in June 2023.

TASC is governed by its Board of Trustees which meets on a bi-monthly basis to; provide oversight on the progress of the charity in achieving its objectives, to ensure the appropriate use of resources and to manage risk.

The Board is assisted in this role by its sub-committees: Finance and Investment; Income Generation; Marketing, Communications and Digital; Human Resources, Operations and Clinical, Remuneration; Audit and Risk

All the committees are chaired by Trustees and have their own terms of reference. The committee's functions are to provide scrutiny on behalf of the Board and to support each of the operational areas of TASC in their work. Each committee has its own set of corporate risks to monitor and manage on behalf of the Board. We regularly review the structure of the committees and their terms of reference to ensure that they provide the appropriate level of scrutiny to enable good governance of the Charity.

There is a scheme of delegation in place which sets out the roles, responsibilities and powers of the trustees and the executives. The day to day running of the Charity is delegated to the Chief Executive Officer who is supported by the unremunerated Chair of the Board of Trustees.

The recruitment of trustees is led by an audit of the skills held by the members of the Board, who are appointed by an open recruitment process using both search and advertisement as appropriate, against an agreed person profile and job specification. Shortlisted candidates are interviewed by the Chair and Vice Chair of the Board who make a recommendation to the Board. The AGM of the Charity confirms all appointments. New trustees undergo a formal induction process covering, governance, risk management, financial systems and agreed procedures. The Board holds an annual away day to consider strategy and review Board performance. Diversity and Inclusion training was undertaken by Board members, and opportunities for training and knowledge development are raised with the Board, for example the training offered by our auditors.

Remuneration

The trustees have well-established systems and internal controls in setting the pay and remuneration of all the charity's staff including key management personnel. The Remuneration Committee assists with advising the board with this process. Those systems and controls include a review of salaries each year to benchmark them against salaries for the wider charity sector, and to factor in cost of living.

Risk Management

The charity has a risk register and risk policy with control systems designed to respond to and mitigate risks. High and emerging risks are reviewed at each Board meeting and the trustees discuss if any new risks have emerged or if any current risks have changed in severity. Each Committee is responsible for risks that are relevant to that Committee and the risks are monitored at every meeting. The full risk register goes to the Board annually.

The charity's main risks are: being able to obtain sufficient income to ensure the sustainability of the charity and a reduction in support offers made compared to last year, which impacts our beneficiaries and could adversely impact our ongoing fundraising.

The Ambulance Staff Charity

Report of the Trustees for the year ended 31 March 2024

Reference and Administrative details

Registered Charity number	1163538	England & Wales
	SCO46384	Scotland
Registered Office	12, Ensign Business Centre, Westwood Way, Coventry CV4 8JA	
Trustees	Gordon Enstone	Acting Chair (1.5.2024)
	Carl Ledbury	
	Gerald Brown	
	Edward Weiss	
	Anthony Arrowsmith	
	Diane Scott	Chair (Resigned 30.4.2024)
	Helen Poole	
	Reverend Kevin Charles	(Leave of absence from 23.01.24)
	Linda Millinchamp	(Resigned 22.04.24)
	Anna MacArthur	(Resigned 14.06.24)
Advisers to the Board	Rebecca Allen (Becky Hughes)	(Appointed 05.12.23)
	Peter Evans (Joey Evans)	(Appointed 05.03.24)
	Anthony Fossey	(Appointed 21.05.24)
	Dr Jennifer Wild	Clinical Adviser
Staff	Karl Demian	CEO
	Imogen (Jenny) Cole	Director of Finance
	Jasmin Rana	Director of Income Generation

Auditors: Harrison Beale & Owen, Chartered Accountants Highdown House, 11 Highdown Road, Leamington Spa, CV31 1XT

Bankers: Lloyds Bank PLC 30 High Street, Coventry, CV1 5RA

Investment Managers: Rathbones incorporating Investec Wealth & Management Limited Quartermile One, 15 Lauriston Place, Edinburgh, EH3 9EN

Report of the Trustees for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of resources and application of resources, including the income and expenditure, of the charity for that affairs of the charity and of the incoming period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provision of the Trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Trustees



Gordon Enstone
Acting Chair of The Ambulance Staff Charity and Trustee

Date 24th September 2024

Report of the Independent Auditors to the Trustees of The Ambulance Staff Charity

Independent Auditor's Report to the Trustees of TASC The Ambulance Staff Charity

Opinion

We have audited the financial statements of The Ambulance Staff Charity (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, Consolidated Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and the parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our Report of the Independent Auditors thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Report of the Independent Auditors to the Trustees of The Ambulance Staff Charity

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 152 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

The audit process includes an assessment of the group's and charity's risk environment, through enquiry of and discussion with management, including an assessment of any key laws and regulations with which the group and charity must comply in the ordinary course of its business. We have concluded that there are no such key laws and regulations that are particular to the group and charity's activities.

Additionally, the overall risks of irregular transactions occurring are assessed following our observations and confirmation of the design and implementation of management's controls. Whilst we are mindful of these risks, our audit focus is geared towards the risk of material misstatement in the financial statements as a whole.

As such, our procedures cannot guarantee that all transactions have been fully compliant with all relevant laws and regulations, including those regulations relating to fraud, as our procedures are not designed to detect all instances of non-compliance.

Nevertheless, nothing has come to our attention that has given us significant cause for concern in the course of the procedures we have undertaken in order to give our opinion on whether the financial statements are free from material misstatement, as shown above.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

The Ambulance Staff Charity

Report of the Independent Auditors to the Trustees of The Ambulance Staff Charity

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Harrison Beale & Owen Ltd

Harrison Beale & Owen Limited
Chartered Accountants and Statutory Auditor
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date: *24/9/2024*

Harrison Beale & Owen Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

The Ambulance Staff Charity

Consolidated Statement of Financial Activities for the year ended 31 March 2024

					2024	2023
		Unrestricted	Restricted	Endowment	Total funds	Total funds
	Notes	funds	funds	funds		
		£	£	£	£	£
Income and Endowments from:						
Donations & legacies	3	186,192	29,750	-	215,942	299,871
Charitable activities	4	36,479	141,604	-	178,083	87,952
Trading subsidiary operations	5	72,370			72,370	-
Other trading activities	6	22,191	-	-	22,191	27,880
Investments	5&7	1,777	68,522	-	70,299	69,952
Total		319,009	239,876	-	558,885	485,655
Expenditure on:						
Raising funds (charity)	8	221,433	14,541	-	235,974	228,325
Trading subsidiary operations	5	53,820	-	-	53,820	-
Charitable activities	9	215,351	295,065	-	510,416	536,447
Total		490,604	309,606	-	800,210	764,772
Net deficit before gains and losses		(171,595)	(69,729)	-	(241,325)	(279,117)
Net gains/(losses) on investments		(577)	8,018	42,928	50,369	(181,610)
Transfers between funds		-	-	-	-	-
Net movement in funds		(172,172)	(61,712)	42,928	(190,956)	(460,727)
Total funds brought forward		386,221	190,086	1,691,630	2,267,937	2,728,664
Total funds carried forward		214,049	128,374	1,734,558	2,076,981	2,267,937

All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised in the period.

The prior year Statement of Financial Activities is provided in note 23.

The Ambulance Staff Charity

Consolidated Balance Sheet at 31 March 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Fixed assets					
Tangible assets	15	142,288	145,485	142,288	145,485
Investments	16	<u>1,842,177</u>	<u>1,885,446</u>	<u>1,842,277</u>	<u>1,885,446</u>
		1,984,465	2,030,931	1,984,565	2,030,931
Current assets					
Stocks	17	3,395	5,270	3,395	5,270
Debtors	18	58,785	42,498	55,185	42,498
Cash at bank and in hand		<u>395,540</u>	<u>247,744</u>	<u>208,784</u>	<u>247,744</u>
		457,720	295,512	267,364	295,512
Creditors:					
amounts falling due within one year	19	<u>(365,204)</u>	<u>(58,506)</u>	<u>(174,948)</u>	<u>(58,506)</u>
Net current assets		<u>92,516</u>	<u>237,006</u>	<u>92,416</u>	<u>237,006</u>
Total net assets		<u>2,076,981</u>	<u>2,267,937</u>	<u>2,076,981</u>	<u>2,267,937</u>
Represented by the funds of the charity:					
Endowment funds	21	1,734,558	1,691,630	1,734,558	1,691,630
Restricted income funds	21	128,374	190,086	128,374	190,086
Unrestricted funds	21	<u>214,049</u>	<u>386,221</u>	<u>214,049</u>	<u>386,221</u>
		<u>2,076,981</u>	<u>2,267,937</u>	<u>2,076,981</u>	<u>2,267,937</u>

The directors (trustees) have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

The notes on pages 19 to 32 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 24th September 2024 and were signed on its behalf by:



Gordon Enstone
Acting Chair of The Ambulance Staff Charity and Trustee

The Ambulance Staff Charity

Statement of Cash Flows and Consolidated Statement of Cash Flows for the year ended 31 March 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Net cash used in operating activities	below	(14,635)	(331,912)	(201,221)	(331,912)
Cash flows from investing activities:					
Purchase of tangible fixed assets		(1,506)	(3,582)	(1,506)	(3,582)
Purchase of fixed asset investments		(592,655)	(151,321)	(592,755)	(151,321)
Sale of tangible fixed assets		-	-	-	-
Sale of fixed asset investments		671,780	109,397	671,780	109,397
Interest received		1,479	123	1,409	123
Dividends received		68,820	69,829	68,820	69,829
Net cash provided by (used in) investing activities		147,918	24,446	147,748	24,446
Change in cash and cash equivalents in period		133,283	(307,466)	(53,473)	(307,466)
Cash and cash equivalents as at 1 April 2023		273,517	580,983	273,517	580,983
Cash and cash equivalents as at 31 March 2024		406,800	273,517	220,044	273,517

Cash and cash equivalents at the end of the reporting period represents cash at bank and in hand and cash held within the investment portfolio.

Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Net movement in funds	(190,956)	(460,727)	(190,956)	(460,727)
Adjustments for:				
Depreciation charges	4,703	5,721	4,703	5,721
Losses/(gains) on investments	(50,369)	181,610	(50,369)	181,610
Interest received	(1,479)	(123)	(1,409)	(123)
Dividends received	(68,820)	(69,829)	(68,820)	(69,829)
Decrease/(increase) in stocks	1,875	2,969	1,875	2,969
(Increase)/Decrease in debtors	(16,287)	(5,546)	(12,687)	(5,546)
Increase/(Decrease) in creditors	306,698	14,013	116,442	14,013
Net cash provided by (used in) operating activities	(14,635)	(331,912)	(201,221)	(331,912)

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting Policies

1.1 Basis of preparing the financial statements

The financial statement of the Charitable Incorporated Organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

1.2 Going concern

At the time of approving the financial statements, the trustees have assessed whether the use of going concern is appropriate and made this assessment for a period of at least one year from the date of approval of these financial statements. The trustees have given due consideration to the current risks facing TASC and are confident that there is a reasonable expectation that the charity has adequate resources to continue to meet its obligations as they fall due.

1.3 Group financial statements

The financial statements consolidate the results of the charity which is a Charitable Incorporated Organisation and its wholly owned subsidiary, TASC Wellbeing Ltd on a line-by-line basis.

1.4 Income

Income from donations and legacies are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods;
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised as earned (as the related services are provided).

Investment income is recognised on a receivable basis.

Legacies are accounted for as incoming resources upon receipt or where the receipt of the legacy is virtually certain; this will be once confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

Grants received are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gift Aid is only included when there is a valid declaration from the donor, it is considered to be part of the gift and is treated as an addition to the initial donation.

Donated services are recognised as income and an expense, as they are used.

1.5 Expenditure

Liabilities are recognised as resources expended 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 those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds;
- Charitable activities include expenditure associated with the delivery of the charity's activities and include both the direct costs and support costs relating to these activities;
- Governance costs include those incurred in the governance of the charity and its assets and are primary associated with constitutional and statutory requirements;

Notes to the Financial Statements for the year ended 31 March 2024

- Support Costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. staff costs by the time spent and other costs by their usage.

1.6 Irrecoverable VAT

All resources expended, including irrecoverable VAT, are classified under activity headings that aggregate all costs related to the category.

1.7 Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight-line basis over the lease term.

1.8 Allocation and apportionment of costs

Restricted and Endowment Fund expenses are recognised in accordance with the grant terms and restrictions placed by the provider.

1.8 Tangible fixed assets

Items with an individual cost greater than £1,000 are capitalised and depreciated over their useful economic lives. Assets are depreciated on a straight line basis over:

Leasehold	the lease term	Fixtures and fittings	3& 5 years
Improvements to property	5 years	Computer Equipment	2 years

1.9 Investments

Investments held as fixed assets are revalued at market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

1.10 Stock

Stock is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds relate to Cabinet Office (now DCMS) awards made to TASC as the host charity for the operation of two distinct activities:

- Rehabilitation endowment - the charity has the benefit of the income for the purpose of funding physical rehabilitation of personnel in the Ambulance Services and Search and Rescue;
- Bereavement endowment - the charity has the benefit of the income for the purpose of funding bereavement support.

Costs relating to the management of the endowments, as host, are chargeable against the income of the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.12 Taxation

The charity is exempt from tax on its charitable activities.

1.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. Some employees are contractually entitled to receive an employer contribution to a pension arrangement which they have established for their own benefit. TASC makes a contribution of 8% of eligible salary directly to the insurance companies with whom the employees have contracted.

1.14 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

2. Financial performance of the charity

The consolidated Statement of Financial Activities includes the results of the charity's wholly owned subsidiary which provides 24/7 crisis phonelines for beneficiaries that are not ambulance staff.

The summary financial performance for the charity alone is:

	2024	2023
	£	£
Income	486,445	485,655
Amount donated from trading subsidiary	18,620	-
 Expenditure on fundraising charity	 235,974	 228,325
Expenditure on charitable activities	510,416	536,447
 Net gains/losses on investments	 50,369	 (181,610)
 Net income	 (190,956)	 (460,727)
 Total funds brought forward	 2,267,937	 2,728,664
Total funds carried forward	2,076,981	2,267,937
 Represented by		
Endowment funds	1,734,558	1,691,630
Restricted income funds	128,374	190,086
Unrestricted funds	214,049	386,221
	2,076,981	2,267,937

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

3. Donations and legacies

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Individual giving	42,495	-	-	42,495	45,897
Community fundraising	71,253	-	-	71,253	58,196
Corporations	22,924	-	-	22,924	21,095
Legacies	7,370	-	-	7,370	74,283
Trusts & grants	42,150	29,750	-	71,900	100,400
	186,192	29,750	-	215,942	299,871

Grants received, included in the above, are as follows:

Civil Service Insurance Society	10,000	15,000
Covid Healthcare Support Appeal	-	30,000
Garfield Weston Foundation	25,000	20,000
Schroder Charity Trust	-	5,000
The Barratt Foundation	-	3,000
The Blue Lamp Foundation	-	3,000
The Edward Gosling Foundation	-	7,500
The General Charities of the City of Coventry	4,000	4,000
WPH Charitable Trust	-	4,000
Association of Ambulance Chief Executives	15,000	-
Westfield Health	4,750	-
The Sir Bernard and Lady Schreier Foundation	2,500	1,000
HA Holliday Charitable Settlement	2,000	-
The Hospital Saturday Fund	2,000	-
Other trusts	6,650	7,900
	71,900	100,400

4. Income from charitable activities

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Commissioned services	7,480	141,604	-	149,084	81,952
Wellbeing Training	28,999	-	-	28,999	6,000
	36,479	141,604	-	178,083	87,952

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

4. Income from trading subsidiary

The wholly owned trading subsidiary, TASC Wellbeing Ltd was incorporated in the United Kingdom (company number 14923687) on 8th June 2023 and pays all its profits to the charity. TASC Wellbeing operates 24/7 crisis phonelines for beneficiaries that are not ambulance staff.

The summary financial performance of the subsidiary alone is:

	2024 £	2023 £
Turnover	72,370	-
Cost of Sales and administration costs	(53,820)	-
Interest receivable	70	-
Net profit	18,620	-
Amount donated to the charity	(18,620)	-
Retained in subsidiary	-	-
The assets and liabilities of the subsidiary were:		
Current assets	190,356	-
Current liabilities	(190,256)	-
Total net assets	100	-
Aggregated shares and reserves	100	-

6. Other trading activities

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Shop sales	15,380	-	-	15,380	20,101
Lottery	6,811	-	-	6,811	7,779
	22,191	-	-	22,191	27,880

7. Investment income for group

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Investment portfolio income	571	68,249	-	68,820	69,829
Deposit account interest charity	1,136	273	-	1,409	123
Deposit account interest subsidiary	70	-	-	70	-
	1,777	68,522	-	70,299	69,952

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

8. Raising funds

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Fundraising costs	146,075	498	-	146,573	145,367
Communication and marketing costs	67,753	979	-	68,732	57,079
Shop costs	7,509	-	-	7,509	11,971
Investment management costs	96	13,064	-	13,160	13,908
	221,433	14,541	-	235,974	228,325

In accordance with current reporting requirements, amounts shown here for Raising Funds and in Note 9 below, for Charitable Activities include apportionments of the amounts shown under Note 11 - Support Costs totalling £196,512 (2023 - £203,450), on a relevant basis, as decided by the charity.

9. Charitable activities

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Beneficiary support	214,867	263,370	-	478,237	505,993
Volunteer costs	484	-	-	484	1,019
Programme development	-	18,000	-	18,000	22,574
Memorial service	-	13,695	-	13,695	6,861
	215,351	295,065	-	510,416	536,447

10. Grants payable

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Beneficiary support grants	50	8,430	-	8,480	30,984

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

11. Support costs

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Property running costs	10,045	-	-	10,045	9,514
Information technology	10,414	-	-	10,414	13,889
Office expenses	117,751	2,519	-	120,270	110,417
Board & Committee	1,306	49	-	1,355	1,655
Finance function	43,480	390	-	43,870	48,724
Human resources	352	-	-	352	6,810
Professional fees	-	-	-	-	624
Staff training	843	-	-	843	996
Depreciation	4,703	-	-	4,703	5,721
Recharges	(23,060)	23,060	-	-	-
	<u>165,834</u>	<u>26,018</u>	<u>-</u>	<u>191,852</u>	<u>198,350</u>

Support costs considered to be governance costs

	Unrestricted funds £	Restricted funds £	Endowments funds £	2024 Total funds £	2023 Total funds £
Auditors' remuneration	4,660	-	-	4,660	5,100

12. Net expenditure and net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	4,703	5,721
Auditors' remuneration	<u>4,660</u>	<u>5,100</u>

13. Trustees remuneration and benefits

	2024 £	2023 £
Trustees' expenses	<u>635</u>	<u>874</u>

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor the period ended 31 March 2023.

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

14. Staff costs

	2024 £	2023 £
Wages and salaries	372,625	352,300
Social security costs	30,878	30,231
Pension costs	29,529	27,323
Other employee benefits	2,957	2,616
	<u>435,989</u>	<u>412,470</u>

The average monthly number of employees during the year was as follows:

Fundraising costs	2	2
Communication and marketing costs	1	1
Beneficiary support	5	6
Office administration	2	2
Finance function	2	1
	<u>12</u>	<u>12</u>

Full time equivalent staff - average for year	10	10
---	----	----

The number of higher paid employees were as follows:

In the band £60,001 to £70,000	1	1
--------------------------------	---	---

All staff are employed by the charity.

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

15. Tangible fixed assets

	Leasehold £	Property improvements £	Fixtures and £	Computer equipment £	Totals £
Cost					
At 1st April 2023	153,450	22,067	9,297	16,350	201,164
Additions	-	-	-	1,506	1,506
Disposals	-	-	(302)	(968)	(1,270)
At 31st March 2024	153,450	22,067	8,995	16,888	201,400
Depreciation					
At 1st April 2023	11,496	20,476	9,297	14,410	55,679
Charge for year	1,550	734	-	2,419	4,703
Eliminated on disposal	-	-	(302)	(968)	(1,270)
At 31st March 2024	13,046	21,210	8,995	15,861	59,112
Net book value					
At 31st March 2024	140,404	857	-	1,028	142,288
At 31st March 2023	141,954	1,591	-	1,940	145,485

16. Fixed asset investments

	Listed Investments £
Market value	
At 1st April 2023	1,885,446
Additions at cost	592,655
Disposals at market value	(671,780)
Unrealised gains	50,369
Movement in cash balances	(14,513)
At 31st March 2024	1,842,177
Net book value	
At 31st March 2024	1,842,177
At 31st March 2023	1,885,446

Fixed asset investments are all held in the charity and comprise a portfolio of equities and funds managed by Rathbones (incorporating Investec Wealth & Management Ltd) on behalf of the charity. The funds are valued on a regular basis by the Investment managers with reference to current market prices.

Included within the investment balance above, there is cash held by Investec totalling £11,261 (2023 - £25,774).

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

17. Stock

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Stock	3,395	5,270	3,395	5,270

18. Debtors: amounts falling due within one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	26,733	16,467	23,133	16,467
Prepayments and accrued income	32,052	26,031	32,052	26,031
	58,785	42,498	55,185	42,498

19. Creditors: amounts falling due within one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	6,662	12,317	6,662	12,317
Social security and other taxes	8,813	8,218	8,813	8,218
Other creditors	2,146	2,008	2,146	2,008
Deferred income	304,759	27,330	149,569	27,330
Accrued expenses	9,801	8,633	7,758	8,633
VAT	33,023	-	-	-
	365,204	58,506	174,948	58,506

Deferred Income

	2024 £	2023 £	2024 £	2023 £
At 1st April 2023	27,330	3,472	27,330	3,472
Amount released to income in the year	(27,330)	(3,472)	(27,330)	(3,472)
Amount deferred in the year	304,759	27,330	149,569	27,330
At 31st March 2024	304,759	27,330	149,569	27,330

Deferred income comprises work invoiced in advance of services/goods provided for in the following period mainly delivering 24/7 crisis phonelines.

Notes to the Financial Statements for the year ended 31 March 2024

20. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	4,846	5,314
Between one and five years	3,034	6,746
	<u>7,880</u>	<u>12,060</u>

All the leases agreements are with the charity.

21. Movement in funds

	1 April 2023 £	Net movement in funds £	31 March 2024 £
Unrestricted funds			
General Fund	386,221	(172,172)	214,049
Restricted funds			
Bereavement Fund	84,133	27,864	111,997
Rehabilitation Fund	101,345	(91,690)	9,655
Memorial service	0	119	119
Mental Health	0	2,904	2,904
Grants Fund	927	(927)	0
Coventry Ambulance Staff Fund	2,031	(384)	1,647
Crisis phoneline	1,650	402	2,052
	<u>190,086</u>	<u>(61,712)</u>	<u>128,374</u>
Endowment funds			
Bereavement Fund	908,929	24,455	933,384
Rehabilitation Fund	782,701	18,473	801,174
	<u>1,691,630</u>	<u>42,928</u>	<u>1,734,558</u>
Total funds	<u>2,267,937</u>	<u>(190,956)</u>	<u>2,076,981</u>

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

21. Movement in funds - continued

Net movement in funds, included in note 21 are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Transfers £	Movement in funds £
Unrestricted Funds					
General Fund	265,189	(436,785)	(577)	-	(172,172)
Restricted Funds					
Bereavement Fund	37,248	(17,363)	7,979	-	27,864
Rehabilitation Fund	31,268	(122,998)	39	-	(91,690)
Memorial service	15,000	(14,881)	-	-	119
Mental Health	14,750	(11,846)	-	-	2,904
Grants Fund	5	(932)	-	-	(927)
Coventry Ambulance Staff Fund	-	(384)	-	-	(384)
Crisis Phoneline	141,605	(141,202)	-	-	402
	<u>239,876</u>	<u>(309,606)</u>	<u>8,018</u>	<u>-</u>	<u>(61,712)</u>
Endowment Funds					
Bereavement Fund	-	-	24,455	-	24,455
Rehabilitation Fund	-	-	18,473	-	18,473
	<u>-</u>	<u>-</u>	<u>42,928</u>	<u>-</u>	<u>42,928</u>
Total funds	<u>505,065</u>	<u>(746,391)</u>	<u>50,369</u>	<u>-</u>	<u>(190,956)</u>

Restricted Funds

Bereavement Fund

TASC acts as lead for a consortium of emergency service organisations (police, fire, ambulance and search and rescue), to deliver bereavement support to dependents of those killed while on active service. This is a restricted fund that holds the income less any expenses from the Endowment invested. The expenses are restricted to the purpose as described above.

Rehabilitation Fund

The rehabilitation fund is to be used to support ambulance services and search and rescue personnel to access rehabilitation and treatment services for physical injuries incurred whilst on active service. This is a restricted fund that holds the income less any expenses from the Endowment invested. The expenses are restricted to the purpose as described above.

Memorial service

Funding from Association of Ambulance Chief Executives to enable memorial service to be an annual event.

Notes to the Financial Statements for the year ended 31 March 2024

21. Movement in funds – continued

Mental Health Funds

Funds to support ambulance staff with their mental health.

Grants Fund

The fund represents grants received from the Civil Service Insurance Society Charity Fund for ambulance personnel providing £10,000 for physical rehabilitation and £40,000 for financial support for those fleeing domestic violence.

Coventry Ambulance Staff Fund

The General Charities of the City of Coventry have awarded the charity a grant to support ambulance staff members in and around the Coventry area.

Crisis phonenumber

The Crisis phonenumber fund is a restricted fund created to record all income and costs related to the delivery of a 24/7 crisis phonenumber for ambulance staff experiencing suicide ideation in accordance with the terms and conditions set out in the agreement with Association of Ambulance Chief Executives.

Endowment Funds

Bereavement Fund

TASC acts as lead for a consortium of emergency service organisations (police, fire, ambulance and search and rescue), to deliver bereavement support to dependents of those killed while on active service. This is as a permanent endowment, the sum of £1 million has been invested with Investec Wealth Management. It must be held in its entirety. TASC cannot utilise the capital invested.

Rehabilitation Fund

The rehabilitation fund is to be used to support ambulance services and search and rescue personnel to access rehabilitation and treatment services for mental health issues and physical injuries incurred whilst on active service. Physical injury rehabilitation requests are prioritised to remain in line with the original intention of the grant.

From 1st April 2024 The Department of Culture, Media and Sport have agreed that the two endowments funds can be merged as long as £6,000 is ring fenced for bereavement grants.

22. Related Party Disclosures

Aside from the trustees' expenses as outlined previously, there were no related party transactions in the year.

The Ambulance Staff Charity

Notes to the Financial Statements for the year ended 31 March 2024

23. Prior year Statement of Financial Activities

In 2022-23 the trading subsidiary had not been set up and so the prior year Statement of Financial Activities is not consolidated

				2023	2022
		Unrestricted funds	Restricted funds	Endowment funds	Total funds
	Notes	£	£	£	£
Income and Endowments from:					
Donations & legacies	2	266,871	33,000	-	299,871
Charitable activities	3	6,000	81,952	-	87,952
Other trading activities	4	27,880	-	-	27,880
Investments	5	951	69,001	-	69,952
Total		<u>301,702</u>	<u>183,953</u>	<u>-</u>	<u>485,655</u>
Expenditure on:					
Raising funds	6	208,139	20,186	-	228,325
Charitable activities	7	168,233	368,214	-	536,447
Total		<u>376,372</u>	<u>388,400</u>	<u>-</u>	<u>764,772</u>
Net deficit before gains and losses		<u>(74,670)</u>	<u>(204,447)</u>	<u>-</u>	<u>(279,117)</u>
Net gains/(losses) on investments		(2,269)	17,152	(196,493)	(181,610)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(76,939)</u>	<u>(187,295)</u>	<u>(196,493)</u>	<u>(460,727)</u>
Total funds brought forward		463,160	377,381	1,888,123	2,728,664
Total funds carried forward		<u>386,221</u>	<u>190,086</u>	<u>1,691,630</u>	<u>2,267,937</u>