

**REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS**

**FOR THE PERIOD YEAR 31 MARCH 2023
FOR
DAY ONE TRAUMA SUPPORT**

(A company limited by guarantee)

(Company registration number 13155922)

REGISTERED NUMBER: 1194227

DAY ONE TRAUMA SUPPORT
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

Contents

	Page
Charity Reference and Administrative Details	1
Chair’s Statement	2
Trustees’ Annual Report (Including Directors’ Report and Strategic Report)	3
Independent Auditor’s Report	15
Statement of Financial Activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21

**DAY ONE TRAUMA SUPPORT
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS****YEAR ENDED 31 MARCH 2023**

Charity registration number	1194227
Company registration number	13155922
Trustees	Katherine Bratt-Farrar David Hay Professor Susan Proctor (Chair) Professor Philip Turner Dr Louise Johnson (Appointed on 24 June 2022) Simon Morrow (Appointed on 24 June 2022) Dr Anthony Howard (Appointed 16 December 2022) Heather McLellan (Appointed 16 December 2022)
Company Secretary	Emily Smith
Chief Executive Officer	Lucy Nickson
Registered office	Room LG12/0b.017 Brotherton Wing B Floor Leeds General Infirmary Leeds West Yorkshire LS1 3EX
Auditor	TC Group 6 Queen Street Leeds LS1 2TW
Bankers	Barclays Bank plc Leeds 9 Leicester Leicestershire LE87 2BB

DAY ONE TRAUMA SUPPORT CHAIR'S STATEMENT

YEAR ENDED 31 MARCH 2023

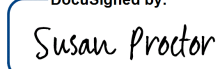
Day One Trauma Support has had another very busy year. I am proud of all we have achieved and of the impact we have had on countless lives of patients and their families. We are now fully established in 5 Major Trauma Centres and are in discussions with a number of other Trusts about how we can support patients and their families served by their Trauma Centres too.

Our teams have developed and become stronger, with a clearer focus on our offer, and how we can, with partners help patients and families after major trauma when they need it most. We have also welcomed four new trustees to complement the skills and experience on our Board and I am grateful for all they bring to our discussions and our strategic planning.

I would like to take this opportunity to thank all our staff and trustees, and our NHS and legal partners. In particular, to thank Kate Bratt-Farrar for stepping in to deputise for me as Chair for part of this year.

Finally, I'd like to thank all those who have generously donated or created exciting fundraising opportunities to help fund our important work. We couldn't do this without you!

We continue to be proud of our ambitions to become established as the only UK national charity which supports people affected by major physical trauma and all associated complexities and challenges.

DocuSigned by:

082A8964D7AD46D...
Susan Proctor
Chair

Dated: 14/3/2024

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

The Trustees present their report and the audited financial statements of the Charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the Trustees' Annual Report and financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Charities SORP (FRS102): Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

TRUSTEES OF THE CHARITY

The Directors of the Charitable Company are its Trustees for the purposes of charity law. The Trustees who have served during the period and since the period end were as follows:

Katherine Bratt-Farrar – Chair of Fundraising and Communications Committee
David Hay – Chair of Finance, Audit and Risk Committee
Susan Proctor
Philip Turner – Chair of Service Quality and Experience Committee
Louise Johnson (Appointed on 24 June 2022)
Simon Morrow (Appointed on 24 June 2022)
Anthony Howard (Appointed 16 December 2022)
Heather McLellan (Appointed 16 December 2022)

OBJECTIVES AND ACTIVITIES

The objectives of the charity, as contained in the company's memorandum of association, are to preserve and protect good health for the public benefit of persons suffering from major trauma, in particular but not exclusively by:

- Care of patients and their families
- Purchase of equipment for the care of patients
- Rehabilitation support
- Supporting staff through training and education; and
- Conducting study and research for the public benefit into new methods of surgery and recovery and publishing and disseminating the useful results thereof.

Our mission is to be available for anyone affected by major trauma who needs us. Wherever they are. Whenever they need us. For as long as it takes.

The strategies for achieving our objectives include activities within three main pillars:

- One-to-one caseworker support within Major Trauma Centres and Trauma Networks
- Our National remote offer – support to anyone who needs us irrespective of where they are
- Evidence, impact and advocacy – the 'voice of those affected' including our Peer Support network

**DAY ONE TRAUMA SUPPORT
TRUSTEES’ ANNUAL REPORT (INCLUDING DIRECTORS’ REPORT AND STRATEGIC
REPORT)**

YEAR ENDED 31 MARCH 2023

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

A summary of the work of the Charity over the period is set out below:

Our second year as an independent charity has focused on the consolidation and refinement of our services and the strengthening of our caseworker model in the North of England with the expansion into a fifth Major Trauma Centre at Northern General in Sheffield in February 2023. The year has also seen significant growth in both our Peer Support service and our remote National Offer which are key components of the support we offer on a national level.

We continue to work closely with our NHS partners to provide them with services that complement and enhance the existing care they provide, both within Major Trauma Centres and in the community.

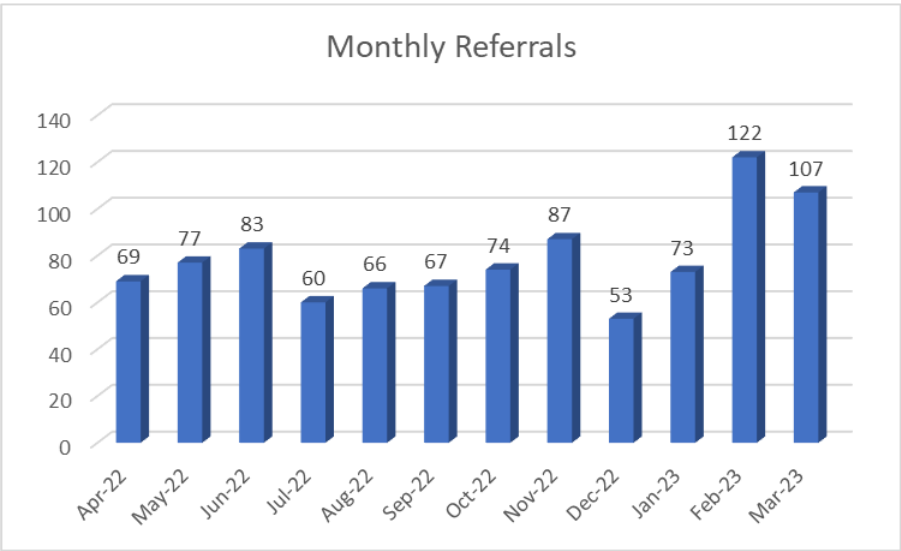
Our legal partners have continued to support us throughout the year which has provided invaluable security and sustainability in our income allowing us to plan future expansion to meet the huge unmet need we have uncovered. We have worked hard to diversify our income streams and develop our fundraising strategy and are grateful for the support we have received from our corporate partners and all individuals who undertake fundraising for us. Raising awareness of our charity within NHS Trusts and Networks and with potential donors is key and is gaining momentum.

The development of our services continues to be driven by the lived experience of the people we support and trauma informed knowledge, and this approach will remain at the heart of everything we do.

We know that the unmet need for our support is continuing to grow and is increasingly urgent, driven by factors such as cost of living which can disproportionately impact those suffering from major trauma. During the year, we have built on the significant developments we made since our inception and we are confident that our impact will continue to grow.

Our service performance

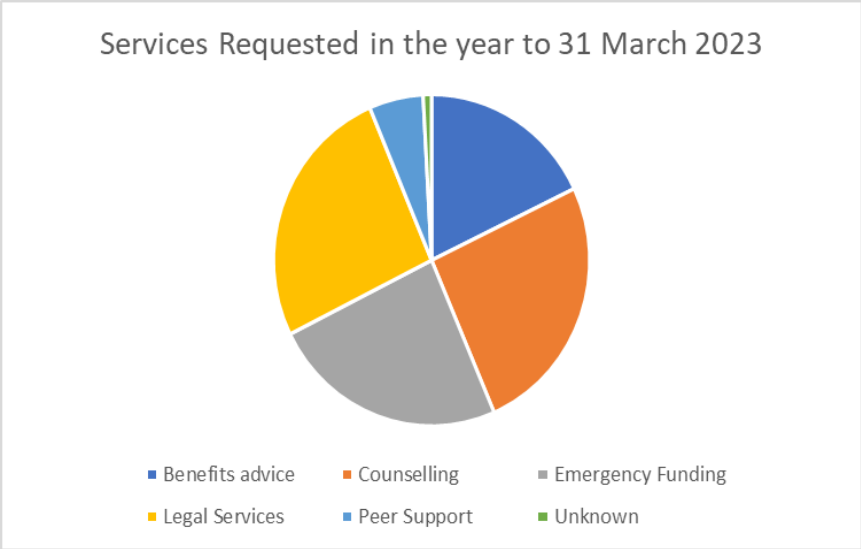
The demand for our services has continued to rise throughout the year with an average monthly referral number of 78, compared to 27 in the period to 31 March 2022. As Covid restrictions were eased, we have been able to provide an in-person bedside service to patients which has driven an increase in demand. This was further increased during February and March 2023 as a result of the commencement of our services at Sheffield. Since the financial year-end, the demand for our services has increased further and average monthly total referrals increased to 123 in the quarter to 31 August 2023, illustrating the level of demand.



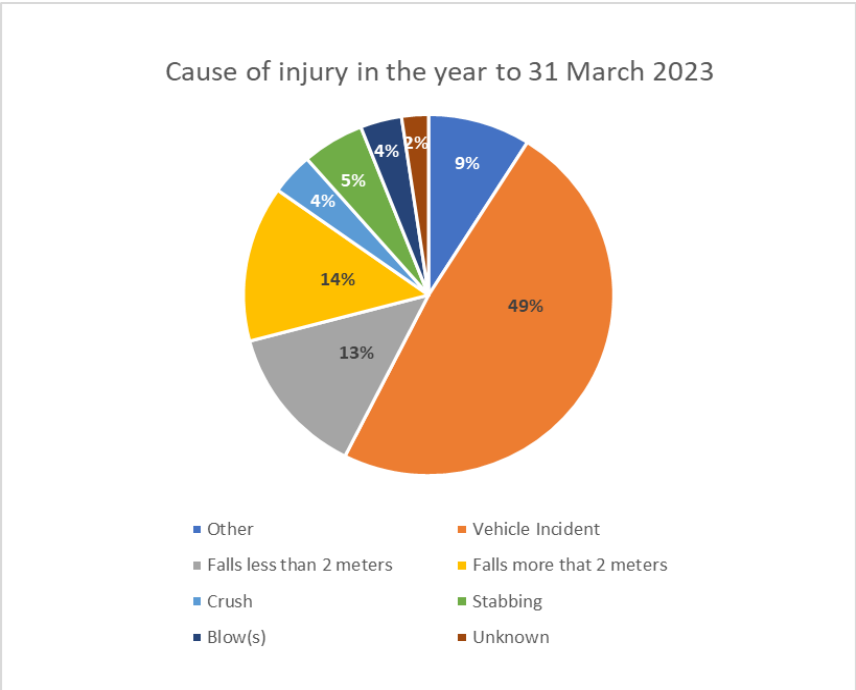
**DAY ONE TRAUMA SUPPORT
TRUSTEES’ ANNUAL REPORT (INCLUDING DIRECTORS’ REPORT AND STRATEGIC
REPORT)**

YEAR ENDED 31 MARCH 2023

Our core service offering remains consistent with prior year, however, as part of a program to upskill our Caseworkers and provide a more streamlined service, welfare and benefits advice is now provided in-house. The range of services accessed by patients in the year to 31 March 2023 is illustrated below.



The people we support have suffered major trauma injuries from a wide range of causes. Vehicle incidents remains the most common (49%), which reflects the national picture.



“For major trauma patients there is so much about real life that needs sorting that doesn’t fall under clinical care. The practicality of life that you take for granted until it’s not there. They need to focus on their recovery, but can’t as they worry about who will look after the children or how they will afford to put food on the table. This is where Day One Trauma Support makes such a difference. They provide that holistic support for patients and family members – someone to talk to who is focussed on them as a person, not a patient, which allows the NHS to do what it does best.”

Sharon Scott, Consultant Orthopaedic Surgeon at Liverpool University Hospital NHSFT

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

2022/23 highlights

During the year we continued to ensure our core values are embedded throughout everything that we do:

Ambitious Authentic Caring Inclusive Open

- We successfully expanded our Caseworker model into a fourth NHS Trust at Northern General Hospital in Sheffield in February 2023 as part of our planned scale up.
- We provided over £57,000 in Emergency Funding grants to support individuals and families in relation to the immediate financial hardship associated with a major trauma. This includes financial support for simple things like transport and accommodation costs, clothes or toiletries – small but vital gestures which help to preserve dignity after injury.
- We continued to work with adults and children, providing much needed support to parents who have their own needs in coping with a severely injured child.
- We upskilled our Caseworker team to provide welfare and benefits advice to enable a more streamlined service from November 2022.
- We continued to strengthen our staff team and recruited a larger passionate and talented team to deliver our services and support that delivery.
- We represented the 'patient voice' at the British Orthopaedic Association national trauma committee and attended the annual BOA Congress in September 2022.
- We provided funding for a clinical psychologist in Leeds to undertake EMDR (Eye Movement Desensitisation and Reprocessing) therapy training which will benefit major trauma patients at Leeds General Infirmary
- We developed our branding and external identity to enable clarity in our internal and external communication through a 'Fundraising Masterclass' in July 2022
- We redeveloped and enhanced our website to ensure it is accessible to people who need our support, donors and other stakeholders.

Operational partnerships

By 31 March 2023, we had developed strategic partnerships with NHS trusts including:

- Leeds Teaching Hospitals NHS Trust
- Liverpool University Hospitals NHS Foundation Trust
- South Tees Hospitals NHS Foundation Trust
- Sheffield Teaching Hospitals NHS Foundation Trust

Fundraising activities

As a charity, Day One relies on donations from generous individuals, organisations and supporter groups. Income from fundraising allows us to offer a wide range of support services for people who need it most, in line with our charitable objectives. In the year to 31 March 2023, our fundraising strategy evolved further and we invested in our Fundraising and Communications team, with supporter care at the heart of everything we do.

During this time, we received £126,000 in fundraising and grant income.

Trusts and Foundations will be a key source of funding, and during the financial year we received grants from:

- Pilkington Charities Fund
- Medicash
- Sovereign Healthcare Charitable Trust
- Westfield Health Charitable Foundation
- Arnold Clark Community Fund
- Blakemore Foundation

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

The fundraising environment remains particularly challenging, especially when starting from scratch, following a global pandemic and as we enter an uncertain economic climate. Our small base of loyal supporters reflects our ambition for growth and our careful and realistic planning for fundraising growth.

Regulations

Day One Trauma Support donors can be assured we comply with the regulatory standards for fundraising. We are registered with the fundraising regulator and are committed to the Code of Fundraising Practice.

We have in-house fundraising expertise, an active fundraising and communications committee, and run all our appeals and events internally. This means we do not use third parties for income generating activities or mailings at this stage of development. We approach people who have supported us in the past and adhere to their contact preferences where stated. We have supporters who participate in challenge events, and they approach their own supporters for sponsorship. We support them with social media activities.

Our fundraising team understands that some of our supporters are likely to be vulnerable following their injuries and, while we welcome all financial gifts, our supporters are not placed under any pressure to donate. We are mindful that vulnerable adults may be particularly susceptible to requests for support.

Supporters are informed and able to opt out of receiving communications from Day One. We are signed up to the Fundraising Preference Service so individuals can opt out from receiving fundraising communications. During the year, we received no complaints regarding our fundraising practice via the Fundraising Preference Service. We have had requests from people to update their contact preferences and this has been actioned accordingly and recorded on our fundraising database.

Partnerships

We have strategic fundraising partnerships with our legal panel. These partnerships enable us to expand our support network at pace. These currently include:

- Irwin Mitchell
- Leigh Day
- Sintons
- Kings Chambers

Grant making and our policies

A key part of our offering is Emergency Funding, which helps people cope with the immediate financial impact of major trauma. Grants are provided to assist with unexpected costs directly incurred due to the trauma injury, or items that have a positive impact on a patient's wellbeing and recovery. Examples include travel and accommodation, healthcare items, wheelchair hire and clothing.

We also provide grants to purchase patient equipment, which is not otherwise available, to enhance recovery. This includes specialist beds and mattresses, safety equipment, and other specialist equipment to enable patients to be discharged from hospital.

To support our objective of conducting studies and research into new methods of surgery and recovery, we offer Research and Innovation grants. Research or sponsorship of studies has to demonstrate a benefit to patient care for those affected by major physical trauma and not be eligible to NHS funding.

Our guiding principles ensure grants are only awarded when applications meet a set criteria. These include: aligning with our objectives; are within the approved budget; address a need that is beyond the level or outside of scope of other funding (including NHS when relevant); have potential to directly impact patients, their loved ones, and our partners; is something that would make stakeholders, donors, and supporters proud. Specific guidance on emergency funding is in place for caseworkers so we can focus on acute needs, rather than general costs and longer-term financial distress.

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

Our amazing volunteers

We are incredibly proud of, and grateful to, our volunteers. They give their time to our Peer Support Programme, directly supporting people who are newly affected by life-changing or catastrophic injury. They also work with us to amplify the far-reaching psychosocial impact of such injuries, recognising that the impact of major trauma stretches beyond the physical body, deeply impacting many areas of a person's life. Peer support at Day One brings a crucial dimension of empathetic, authentic, and non-clinical emotional support to people impacted by their injuries, and to their families. This model of support is central to our origin as a charity. Day One began with a mantra "care by patients for patients", and as the organisation has expanded into a charity with national reach, peer support, and all our volunteers, remain at the heart of what we do.

BENEFITS TO THE PUBLIC FROM THE SERVICES OF DAY ONE TRAUMA SUPPORT

The Trustees confirm that we operate in compliance with the Companies Act 2006, the Charities Act 2011, the Accounting and Reporting by Charities; Statement of Recommended Practice 2019 (SORP), other applicable accounting structures and the provisions of the Memorandum and Articles of Association of the organisation. In shaping our objectives and planning our activities, the Trustees confirm that they have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)".

We are here to provide expert practical and emotional support. No one wakes up in the morning expecting to be the victim of a life-changing catastrophic injury. The impact of any injury of this nature extends to friends, family, work colleagues and beyond.

With so much to take on board, and no blueprint to work from, having someone by your side from the earliest moment is essential to ensure you, and those you care about, understand what is important and what decisions need to be made.

Our caseworkers are experts at navigating and signposting people in the immediate aftermath of injury; helping people to ensure they have the best possible recovery, regardless of what they are facing. To help achieve this, we offer peer support, counselling, legal and welfare benefits advice and emergency grants to help cover the unexpected costs that people can incur.

We can provide this support within hospitals, and remotely via our website and telephone line.

We align with, and complement, the work of the NHS by supporting anyone affected by major trauma, not just the individual. This ensures limited NHS staff resources are focussed on where it will have the biggest impact. For many people, their greatest concern and worry is the impact their injury will have on those they care about. Knowing that we are supporting their loved ones allows them to focus on their own recovery, while others affected can access direct support, as soon as they need it, from day one.

By working with our partners, we can ensure that, together, no one faces recovery from life-changing or catastrophic injury alone.

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

PRINCIPAL RISKS AND UNCERTAINTIES

The charity has developed an approach to good governance that includes the development of a strategic risk register and a risk management strategy. These enable us to review the risks the charity faces and establish a system and procedures to mitigate those risks. The Risk Register is presented to and reviewed by the Finance, Audit and Risk Committee, and the Board of Trustees on a regular basis.

As of 31 March 2023, the Trustees believe the following to be the key risks facing the organisation:

Identified Risk	Mitigation
The organisation's infancy means sustainable income streams remain immature in their development. As such, there is a reliance on a low number of income sources.	- The fundraising strategy has been revised with the aim of diversifying income, focussing on high value sources of income and ensuring improved donor stewardship within realistic timeframes. - Applications to grant making organisations have been made, however the fundraising environment remains very competitive. We remain committed to fully supporting and resourcing our fundraising team.
The lifecycle stage of the organisation has resulted in the cost base increasing and as a result, the organisation has a negative net cashflow and a depleting bank balance.	- We have a revenue model associated with service delivery and expansion which has occurred in the next financial year. This is supported by legal panel partnership and ensures revenue and predictable cash flow while all other sources of voluntary income are being developed. - Significant investment has been made in the fundraising team, through recruitment and external support. - Cashflow forecasts are regularly produced for the Senior Leadership Team and reviewed by the Finance, Audit and Risk Committee.
Recruitment and retention of staff.	- A creative and flexible approach to recruitment has been deployed utilising a mix of recruiters, own social media sources and networks. - The charity has committed to paying competitive salary levels to ensure it attracts the right skills and expertise in this sensitive area of work.
Information security/data protection and IT systems breach / failure.	- Data Protection/GDPR and IT security are outsourced to specialist external providers. - Appropriate insurance is in place. - Internal control procedures and training ensure staff are aware of these risks.

In the next financial period, as our services grow, we will continue to develop robust risk assessments and contingency plans to ensure we are safe in all aspects of service delivery.

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

PLANS FOR FUTURE PERIODS

Our vision is that 'no one faces recovery from catastrophic injury alone' and we aim to grow responsibly in a controlled and responsible way to achieve that whilst continuing to provide the high quality service that we currently do. Our long-term ambition is to have a presence across the UK, so we are able to support all those who need us.

It remains critically important for us to address the inequity people face during recovery and rehabilitation in trauma care in the UK. It also remains fundamentally important we raise awareness about how people's lives are widely impacted by life-changing and catastrophic injuries. We will do this alongside stepping up our efforts to highlight the help that is available to people now.

We commenced our bedside services at Royal Victoria Infirmary, Newcastle on 31 July 2023 so strengthening our service in the North East. Furthermore, in September 2023 we were successful in a tender to provide services to patients of the Northern Care Alliance, encompassing the new Major Trauma Centre in Salford. In addition, we will provide services to The Walton Centre NHS Foundation Trust in Liverpool. Developing long-term relationships with key NHS partners such as these are key to our future development, in addition to social care organisations, charity partners, and stakeholders who are relevant to UK major trauma care. There is huge interest in our model from other NHS Trusts, trauma networks and other stakeholders involved in trauma care, and we continue to build strong relationships with many partners to position ourselves for a strong and secure future.

At the heart of Day One are the people we support. We will continue to amplify the voices of those affected by major trauma, and develop robust evaluation measures so we can further evidence our need, relevance and impact. A key component of this is our Peer Support service and we aim to have Peer Support coordination in every region that we operate in, in order to recruit, support and train new volunteers, and to enable us to continue to grow this part of our service. It is our aim to have a national network of peer support volunteers over time.

We aim to become financially self-sustaining by developing long-term relationships with key partners including organisations, individuals and grant-making organisations, which is vital as part of a diverse funding portfolio. We also need to further grow our supporter base urgently and we will focus on acquisition of new supporters and donors over the next three years.

We know our model is right and our case for support is compelling, and we will continue to develop and refine all aspects of the organisation, however, we realise this takes time and our aim is to build confidence and credibility with a diverse income portfolio and sustainable financial model by 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Day One Trauma Support is a company limited by guarantee without share capital, governed by its Memorandum and Articles of Association adopted on incorporation on 25 January 2021, and amended by special resolution on 31 March 2021. Our Articles of Association underpin how we operate, and our charitable objects are to preserve and protect good health for the public benefit of persons suffering from major trauma as detailed earlier in our report. It is a registered charity with the Charity Commission.

Day One does not have a share capital and the guaranteed liability of each member (trustee) is limited to £1. No member of the Board has an interest in shares required to be registered and reported under the Companies Act 2006. The charity does not have any subsidiaries.

Day One is overseen by a Board of Trustees, which consists of eight Trustees, led by the Chair, who provide governance to the organisation. The Trustees formally meet as a Board at least four times a year to discuss, challenge and review the activities of Day One in line with the roles and responsibilities as defined by the Charity Commission.

The Trustees act on a voluntary basis and receive no remuneration for the performance of their duties. Trustee indemnity insurance is in place and paid for by Day One.

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

The Board delegates responsibility to three Committees, each led by a Trustee, which enhances the decision making of the Board. The Committees include the CEO and Senior Leadership Team members are in attendance. These sub-committees are:

- Finance, Audit and Risk Committee
- Fundraising and Communications Committee
- Service Quality and Experience Committee

Good governance is fundamental to our sustained success as a charity. With good governance in place, we are best placed to deliver our mission and achieve our objectives. It enables all our people to use their skills, together with our resources, to best effect. It helps ensure we are compliant with all relevant legislation, constantly reviewing the risks we are facing to provide standards of the highest quality, and supporting a positive culture, including for our volunteers. We continue to develop and build on our governance practices and appointed a Governance Manager in November 2022.

A Scheme of Delegation, which is agreed by the Board is in place, giving clarity on how decisions are made and who holds that responsibility. Operational decision making is delegated from the Board of Trustees to the Chief Executive. To allow effective operations, the Chief Executive has delegated authority for all operational matters including finance, fundraising, employment and the delivery of charitable activities. A Senior Leadership Team is in place to support operational decision-making comprising:

Lucy Nickson	Chief Executive
Chris Farrell	Director of Service Delivery and Development (until November 2022)
Fran Limbert	Director of Corporate Services and Company Secretary (until October 2022)
Sarah Martin	Director of Fundraising and Communications (until December 2022)
Liz Ryley	Director of Services (from March 2023)
Emily Smith	Director of Finance and Resources (from October 2022)

There are also a range of groups established internally to ensure focus on key strategic developments. These include:

- Digital Innovation Group
- Lived Experience and Representation Group

Appointment, induction and training

Appointments to staff roles or Trustee roles are made on merit, following a robust recruitment campaign. We support our staff and Trustees with a formal onboarding process, including a tailored induction, mandatory staff training and role specific training.

New trustees are provided with key documentation to allow them to understand their role and responsibilities. An induction process is in place and additional relevant training is available.

Trustees are appointed for terms of three years and a Trustee who has served their term must retire at the next meeting of the Trustees that occurs nearest to the expiry of their term. A retiring Trustee who remains eligible may be re-appointed for a maximum of three consecutive terms of office including their initial term. The Trustees may, in circumstances which they consider to be exceptional, permit one or more of the Trustees to serve one or more additional consecutive terms of office, provided that any such further appointment may only take effect with the consent of at least 75 percent of the other Trustees.

Remuneration

We undertook a benchmarking exercise during 2021/22 to support us in creating our Pay Scale framework. The framework, associated policy, and pay scales were approved by the Board, and allow us to recognise and value the unique worth and contribution of every staff member. We remain committed to ensuring we pay our team a fair and appropriate salary informed by the local labour market.

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Overview

Incoming resources in the year to 31 March 2023 were £603,964 (2022 £1,254,950). Expenditure in the same period was £980,518 (2022 £669,473), resulting in net deficit for the period of £376,426 (2022 net income of £585,477).

Income

The majority of income in the period relates to gifts and donations received from various organisations, including firms as part of strategic fundraising partnerships with our legal panel. In addition, the charity benefited from the generous support of individual and organisational donors. The decrease in income is primarily the result of the prior year including a large donation from The Wyss Medical Foundation.

The charity was grateful to benefit from donated services relating to Caseworker support in Aintree, James Cook and Sheffield Major Trauma Centres, prior to our own Caseworkers being recruited.

Income of £40,000 was restricted to funding the salary of an Outreach Worker and grant income totalling £21,000 was restricted to Emergency Funding (either general or location specific to Merseyside or Sheffield). All other income in the period was unrestricted.

Expenditure

Expenditure on charitable activities in this period totalled £480,000, which was funded solely from incoming resources. Costs of £351,000 (2022: £163,000) relate to the salaries of staff within the Service Delivery and Development team, including our Caseworkers and Outreach worker. A further £123,000 (2022: £73,000) of expenditure related to direct Patient Services. The costs of the Support function totalled £282,000 (2022: £228,000), including management and administration salaries, governance costs and other centralised costs such as IT, mobile phones and audit fees.

The remaining expenditure of £218,000 (2022: £205,000) relates to raising funds for the charity, which is critical for the sustainability of the organisation. Expenditure of £161,000 (2022: £161,000) relates to staff salaries of the Fundraising and Communications team.

Capital Expenditure

£10,438 of computer equipment assets were capitalised during the period.

Financial position as of 31 March 2023

Net assets total £209,000 at the period end.

Financial investments

The charity does not hold any financial investments.

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

RESERVES

In line with Charity Commission guidance, the Trustees have examined the charity's requirements for reserves to ensure the continued furtherance of its objectives, whilst considering the main risks to the organisation. The Trustees recognise that holding reserves at an appropriate level allows Day One Trauma Support to be seen by its donors, beneficiaries, employees and other supporters as financially viable, and ready for unforeseen circumstances, new opportunities, and planning for the longer term.

The Trustees consider readily realisable (free) reserves to be the amount of reserves that are easily converted into cash, therefore excluding restricted funds, designated funds, and any part of unrestricted funds not readily available for spending. These unrestricted funds are required to:

- Provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice
- Provide funds to cover administration, fund raising and support costs without which the charity could not function.

Given the lifecycle stage of the organisation and the unpredictable nature of the charity's income, the reserves policy of Day One, which has been approved by the Trustees, states that we should aim to hold a minimum of 2.5 months of salaries plus 1 month's other expenditure, based on running costs. This figure is £164,000 for the year ending 31 March 2023, based on average running costs. As of 31 March 2023, the total reserves of Day One were £209,000, of which £9,000 is fixed assets and £10,000 was restricted, therefore free reserves totalled £190,000 which is above the target level.

The Trustees continue to monitor the level of free reserves at regular intervals via the Finance, Audit and Risk Committee.

DAY ONE TRAUMA SUPPORT TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

YEAR ENDED 31 MARCH 2023

TRUSTEES' RESPONSIBILITIES STATEMENT

The Charity Trustees (who are also the Directors of Day One Trauma Support for the purposes of company law) are responsible for preparing a Trustees' Annual Report and Strategic Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for the year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of the resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its business.

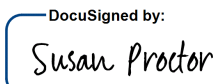
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets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

AUDITOR

TC Group has indicated its willingness to continue in office. Statement of disclosure of information to auditor
The Trustees confirm that, at the date of the approval of these financial statements, so far as they are each aware:

- there is no relevant audit information of which the Charity's auditor is unaware; and
- they have taken all the steps they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Charity's auditor is aware of that information.

By order of the Trustees

DocuSigned by:

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Susan Proctor
Chair of the Board of Trustees

Dated: 14/3/2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DAY ONE TRAUMA SUPPORT

Opinion

We have audited the financial statements of Day One Trauma Support (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (Including Income and Expenditure Account), the Balance Sheet, the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the period 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 Companies Act 2006.

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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company 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 charitable company'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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DAY ONE TRAUMA SUPPORT

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustee's responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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 an auditor's report 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.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DAY ONE TRAUMA SUPPORT

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006), and relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from material fraud or error.

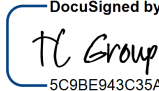
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Peter Hart
Senior Statutory Auditor
for and on behalf of TC Group
Statutory Auditors

DocuSigned by:

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6 Queen Street
Leeds
LS1 2TW
Dated:

14/3/2024

DAY ONE TRAUMA SUPPORT
STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	546,047	57,917	603,964	1,254,950
Other income		128	-	128	-
Total income		546,175	57,917	604,092	1,254,950
Expenditure on:					
Raising funds	3	(218,156)	-	(218,156)	(205,587)
Charitable activities	3/4	(711,087)	(51,275)	(762,362)	(463,886)
Total expenditure		(929,243)	(51,275)	(980,518)	(669,473)
Net income / (expenditure)		(383,068)	6,642	(376,426)	585,477
Transfers between funds		-	-	-	-
Net movement in funds	11	(383,068)	6,642	(376,426)	585,477
Reconciliation of funds:					
Total funds brought forward	11	582,364	3,113	585,477	-
Total funds carried forward	11	199,296	9,755	209,051	585,477

All income and expenditure derive from continuing activities.

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

DAY ONE TRAUMA SUPPORT BALANCE SHEET

AS AT 31 MARCH 2023

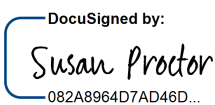
Company Registration No. 13155922

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	8,904	-
Current assets			
Debtors	9	31,530	12,404
Cash at bank and in hand		317,144	686,202
		<u>348,674</u>	<u>698,606</u>
Creditors: amounts falling due within one period	10	(148,527)	(113,129)
Net current assets		<u>200,147</u>	<u>585,477</u>
Total assets less current liabilities		<u>209,051</u>	<u>585,477</u>
Net assets		<u>209,051</u>	<u>585,477</u>
Funds			
Restricted funds	11	9,755	3,113
Unrestricted funds	11	199,296	582,364
		<u>209,051</u>	<u>585,477</u>
Total funds	11	<u>209,051</u>	<u>585,477</u>

14/3/2024

The financial statements were approved and authorised for issue by the Board on

Signed on behalf of the Board of Trustees

DocuSigned by:

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Susan Proctor
 Chair of the Board of Trustees

The notes on pages 21 to 29 form part of these financial statements.

DAY ONE TRAUMA SUPPORT

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flow from/ (used in) operating activities	14	(358,748)	686,202
Net cash flow from operating activities		(358,748)	686,202
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(10,438)	-
Interest received		128	-
Net cash flow used in investing activities		(10,310)	-
Net increase/ (decrease) in cash and cash equivalents		(369,058)	686,202
Cash and cash equivalents at start of year		686,202	-
Cash and cash equivalents at end of year		317,144	686,202

Cash and cash equivalents consist of cash at bank and in hand.

DAY ONE TRAUMA SUPPORT NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General information and basis of preparation

Day One Trauma Support is a company limited by guarantee registered in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is:

Room LG12/0b.017
Brotherton Wing
B Floor
Leeds General Infirmary
Leeds
West Yorkshire
LS1 3EX

The nature of the Charity's operations and principal activities are set out in the Trustees' Annual Report.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Charities SORP (FRS 102): Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the Charity, and rounded to the nearest £1.

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

(b) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

DAY ONE TRAUMA SUPPORT NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised, the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example, the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from the provision of charitable services and government and other grants is recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Investment income is earned on bank deposits and is recognised in the period in which it is receivable.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds; and
- Expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, professional fees and governance costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management carried out at the Charity's Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 3.

DAY ONE TRAUMA SUPPORT NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Debtors and creditors receivable / payable within one period

Debtors and creditors with no stated interest rate and receivable or payable within one period are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

(h) Employee benefits

When employees have rendered service to the Charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The Charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(i) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

(j) Judgements and key sources of estimation uncertainty

Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period include:

Deferred income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be reliably measured.

Allocation of support costs

The allocation of support costs on an activity basis is an estimate, including the allocation of support costs to restricted funds where applicable.

(k) Financial instruments

The Charity only has financial assets and 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 financing transactions that don't qualify as concessionary loans, which are subsequently measured at amortised cost using the effective interest method.

DAY ONE TRAUMA SUPPORT NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

2 INCOME FROM DONATIONS AND LEGACIES

	2023 £	2022 £
Gifts and donations receivable	126,677	1,118,004
Grants	462,263	126,582
Donated services	15,024	10,364
	603,964	1,254,950

Total income from donations and legacies activities was £603,964 (2022 - £1,254,950) of which £57,917 (2022 - £10,000) was attributable to restricted funds and £546,047 (2022 - £1,244,950) was attributable to unrestricted funds.

3 ANALYSIS OF EXPENDITURE

	Basis of allocation	Raising funds £	Charitable Activities £	Total 2023 £
Costs directly allocated				
Staff costs	Direct	160,913	350,958	511,871
Fundraising costs	Direct	39,071	-	39,071
Communications costs	Direct	18,172	6,404	24,576
Patient services	Direct	-	122,900	122,900
Total directly allocated costs		218,156	480,262	698,418
Support costs allocated to activities				
Management and admin	Usage	-	247,147	247,147
Communication and IT	Usage	-	21,127	21,127
Other office expenses	Usage	-	4,981	4,981
Bank charges	Usage	-	325	325
Audit fees	Governance	-	7,920	7,920
Legal fees	Governance	-	600	600
Total support costs		-	282,100	282,100
Total expenditure		218,156	762,362	980,518

DAY ONE TRAUMA SUPPORT NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

4 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Directly allocated costs £	Support costs (excluding Governance) £	Support Costs (Governance) £	Total £
Caseworker support within MTCs	480,262	273,580	8,520	762,362
	480,262	273,580	8,520	762,362

Expenditure on charitable activities was £762,362 (2022 - £463,886), of which £51,275 (2022 - £6,887) was attributable to restricted and £711,087 (2022 - £456,999) was attributable to unrestricted funds.

5 AUDITOR'S REMUNERATION

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,920	7,200
	7,920	7,200

6 TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Trustees neither received nor waived any remuneration during the period.

The total amount of employee benefits received by Key Management Personnel is £286,788.

The Trustees did not have any expenses reimbursed during the period.

7 STAFF COSTS AND EMPLOYEE BENEFITS

The average monthly number of employees and full time equivalent (FTE) during the period was as follows:

	2023 Number	2023 FTE	2022 Number	2022 FTE
Service development and delivery	6	6	3	3
Fundraising and communication	5	5	3	3
Corporate service	4	4	3	3
	15	15	9	9

The total staff costs and employee benefits was as follows:

	2023 £	2022 £
Wages and salaries	564,181	370,893
Social security	62,340	40,966
Defined contribution pension costs	30,384	20,449
	656,905	432,308

There was one employee (2022 - one) who received total employee benefits (excluding employer pension costs) of more than £60,000.

DAY ONE TRAUMA SUPPORT NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

8 FIXED ASSETS

	Computer equipment £	Total £
Cost or valuation		
Additions	10,438	10,438
At 31 March 2023	<u>10,438</u>	<u>10,438</u>
Depreciation		
Charge for the year	1,534	1,534
At 31 March 2023	<u>1,534</u>	<u>1,534</u>
Net book value		
At 31 March 2023	<u>8,904</u>	<u>8,904</u>

9 DEBTORS

	2023 £	2022 £
Trade debtors	10,206	-
Prepayments	18,226	12,404
Other debtors	3,098	-
	<u>31,530</u>	<u>12,404</u>

There was no provision for impairment of trade debtors in either the current or prior period.

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE PERIOD

	2023 £	2022 £
Trade creditors	13,104	17,613
Taxes and social security	15,422	13,919
Deferred income	100,938	68,750
Accruals	13,138	9,732
Other creditors	5,925	3,115
	<u>148,527</u>	<u>113,129</u>

Deferred income

	2023 £	2022 £
Deferred income at start of period	68,750	-
Released from previous periods	(68,750)	-
Resources deferred in the period	<u>100,938</u>	<u>68,750</u>
Deferred income at end of period	<u>100,938</u>	<u>68,750</u>

At the balance sheet date, the charity was holding funds received in advance in respect of unearned income from performance related grants.

DAY ONE TRAUMA SUPPORT NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

11 FUND RECONCILIATION

Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Kings Chambers	3,113	36,887	(40,000)	-	-
Emergency funding	-	21,030	(11,275)	-	9,755
	3,113	57,917	(51,275)	-	9,755

Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted	582,364	546,175	(929,243)	-	199,296
	582,364	546,175	(929,243)	-	199,296

Purposes of restricted funds

a) Kings Chambers

Kings Chambers provide funding to recruit and support an Outreach Worker in West Yorkshire with the purpose of engaging with more people across the major trauma network and supporting an increased number of major trauma patients.

b) Emergency Funding grants

A number of Trusts and Foundations provided funds for Emergency Funding grants to beneficiaries, either general or location specific to Merseyside or Sheffield.

Unrestricted general funds include:

- a) Amounts to fund all charitable activities, excluding the Outreach Worker post funded by Kings Chambers and the amount of Emergency Funding grants funded by various Trusts and Foundations.
- b) Amounts to fund all support and governance costs.

DAY ONE TRAUMA SUPPORT NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2023 are represented by:

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	8,904	-	-	8,904
Cash	314,056	-	3,088	317,144
Other current assets / liabilities	(123,664)	-	6,667	(116,997)
Total	199,296	-	9,755	209,051

13 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for period	(376,426)	585,477
Interest receivable	(128)	-
Depreciation and impairment of tangible fixed assets	1,534	-
	<u>(375,020)</u>	<u>585,477</u>
Changes in working capital:		
(Increase)/decrease in debtors	(19,126)	(12,404)
Increase/(decrease) in creditors	35,398	113,129
Net cash flow from operating activities	<u>(358,748)</u>	<u>686,202</u>

14 PENSIONS AND POST-RETIREMENT BENEFITS

a) Defined contribution pension plans

The Charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £30,384 (2022 - £20,449).

The defined contribution liability as at 31 March 2023 is allocated to unrestricted funds and amounted to £nil (2022 - £3,135).

DAY ONE TRAUMA SUPPORT
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

15 FINANCIAL INSTRUMENTS

The carrying amounts of the Charity’s financial instruments are as follows:

	2023 £	2022 £
<i>Financial assets</i>		
Financial assets measured at amortised cost	<u>317,144</u> 317,144	<u>686,202</u> 686,202
<i>Financial liabilities</i>		
Financial liabilities measured at amortised cost	<u>137,738</u> 137,738	<u>99,210</u> 99,210