

Advanced Life Support Group (ALSG)

Annual Report & Accounts for the year ended 31 December 2019



C O N T E N T

03

A WORD FROM
THE CHAIRMAN AND CEO

04

PURPOSE, VISION AND
VALUES

05

COURSE DEVELOPMENT

06

HIGHLIGHTS OF 2019

07

CASE STUDIES

08

PARTNERSHIPS AND
CONFERENCES

09

QUALITY ASSURANCE 2019

10

OUR CONTINUED
COMMITMENT

12

FINANCIAL SUMMARY

13

REFERENCE AND
ADMINISTRATION DETAILS

14

REPORT OF THE TRUSTEES

17

INDEPENDENT AUDITOR'S
REPORT

20

STATEMENT OF FINANCIAL
ACTIVITIES

21

BALANCE SHEET

22

CASH FLOW

23

NOTES TO THE
FINANCIAL STATEMENTS

A WORD FROM THE CHAIRMAN & CEO

Welcome to our 2019 annual report and accounts

Our work in 2019 continued to fulfil our responsibility which is to save lives by providing training utilising the latest educational and clinical approaches.

In 2019 we've reached some excellent milestones, with 25th anniversaries for APLS and Triage and more than 16,600 trained across the world during the year bringing us to a total of over 241,000 since we began our journey. We're excited to share other developments and news throughout the report.

During the year, we were once again very grateful for the support of our Trustee Committee of nine, who guide the strategic direction of ALSG. As volunteers themselves, they have immense appreciation of the dedication shown by expert working group chairs and members who develop and quality assure the courses.

They and we in turn understand that without the commitment of ALSG instructors internationally who are at the heart of what we do, our aim of saving lives by providing training could not become reality.

The support of all of these groups is even more important to ALSG as we navigate our way through the challenges we face due to COVID-19. The course structured approaches and the life saving training are more important than ever during this global pandemic. We are committed to find safe and effective ways of continuing to provide the training thereby supporting clinicians and the patients they care for wherever they are in the World.

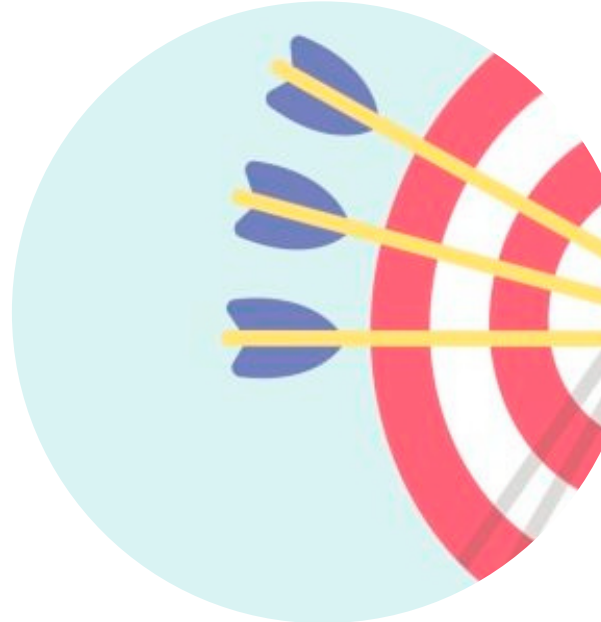
Kevin Mackway-Jones
Chairman of Trustees

Sue Wieteska
Chief Executive



OBJECTIVES: PURPOSES OF CHARITY

The purpose of the charity as set out in the governing document is to "preserve life by providing training and education to the general public and in particular but not exclusively, to doctors, nurses and other members of the medical profession, in life saving techniques, in particular regarding advanced trauma, cardiac and paediatric life support treatment."



VISION

ALSG is a world leader influencing and providing innovative life-saving training for everyone responding to medical emergencies

VALUES

01

SUPPORT

We are loyal. We look after our candidates, staff, volunteers and partners. We listen, respond and provide and support.

02

EDUCATE

We educate clinicians to give them the confidence, knowledge and practical skills to save lives.

03

COLLABORATE

We are collaborative. We enjoy mutual respect with our partners through shared values and trust.

04

INNOVATE

We continually pioneer new approaches to improve medical education.

05

EXCEL

We excel at providing standardised, quality assured training needed to save lives



WHAT WE DO

The Charity continued to reinvest income received during the year into **course development** and redevelopment. This ensures that our courses are fit for purpose and achieve the maximum public benefit.

The **provision of training** across courses aims to provide training using standardised teaching packages to giving clinicians a structured approach to a variety of clinical and non-clinical situations where the life or health of the patient is at risk. We support all countries that request our training and our models of implementation are reactive to differing cultural and financial needs. The courses are all intensive and use tried and tested educational methods.

Feedback and quality assurance ensures that the public benefit is consistent across all geographical locations.

Sue Wieteska
CEO

The charity has made great efforts to develop training course packages to fill any gaps where a training need exists.

ALSG consolidates existing courses, as well as pioneering new courses in order to offer a full spectrum which crosses the entire clinical pathway.

Each course has a Working Group made up of specialty clinicians who are active practitioners. They regularly convene to review and update the materials, ensuring our training provides current clinical and educational techniques.

HIGHLIGHTS OF 2019

01

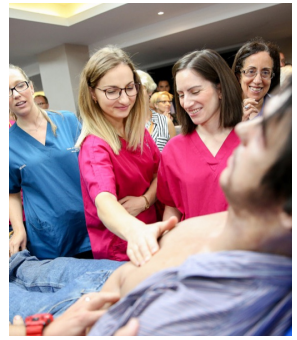
16,692 clinicians trained to save lives across the world

02

Advanced Paediatric Life Support (APLS) course celebrates 25 years of training clinicians and saving children's lives around the world

03

Used across the world, Manchester Triage System celebrates 25 years by hosting an International Triage Conference in Manchester exploring new insights and developments



04

ALSG is supported by 5,995 volunteer instructors world-wide

05

Work continues to ensure our course packages remain up-to-date with nine packages in development or launching during the year and one book on safe transfers published

06

The ALSG team provided additional direct support to three centres in the UK and three centres overseas ensuring that more clinicians and patients benefit from the life saving courses closer to home

07

ALSG ran more than 60 courses in its training centre in Manchester throughout 2019 training 768 clinicians to save lives



Case studies



DR SCOTT ORMAN "For me mMOET reinforced the leadership and clinical skills required to manage obstetric medical emergencies and trauma, which more often than not are incredibly tense situations. This course gave me great insights and provided a well-tested structured approach.

"With more than 20 complex simulated scenarios there was ample opportunity for participants to practice our skills and adopt new processes while in a safe environment.

"The systematic approach was well taught with clear explanations and allowed us all to actively engage on this two-day course, which covered a plethora of obstetric emergencies including multiple scenarios which were directly relevant to the emergency department setting. I have no hesitation in recommending the mMOET course to emergency medicine practitioners."

REBECCA POTTER "As a Community Midwife it is vital to have a good knowledge of emergency procedures within a non-clinical setting, as my role is about regularly visiting expectant mothers.

"As such, it's imperative I spot any early signs of things not going accordingly and be able to take preventative action and the pre-hospital obstetric course (POET) gave me new insights whilst brushing up on long-standing skills.

"I also found it very useful to work alongside the paramedics and have a better understanding of their role, their training and their guidelines. This allows all the clinicians to dovetail and support one another which ultimately is best for the patient."



PARTNERSHIPS & CONFERENCES

As part of our continued commitment to **collaborate** and **excel**, ALSG work with numerous partners on joint programmes. These include:

- Academy of Medical Educators (AoME)
- Maternal & Childhealth Advocacy International (MCAI)
- National Tracheostomy Safety Programme (NTSP)
- Resuscitation Council UK (RCUK)
- Royal College of Paediatrics & Child Health (RCPCH)

ALSG held its bi-annual Triage conference last year celebrating 25 years and welcoming delegates from around the world. The focus was on important developments in emergency triage reflecting on the past and projecting into the future.

We continue to attend conferences in order to make and maintain strong relationships with organisations which share our common goals and values.

ALSG attended:

- BMFMS - British Maternal and Fetal Medicine Society
- RCPCH - Royal College of Paediatrics and Child Health
- SAM - Society for Acute Medicine
- Resuscitation Conference at Salford Royal

In our partnership with MCAI, the paediatric e-library scheme continues to provide funding for this important work in Developing Nations. The Strengthening Emergency Care programme is a strategic collaboration between MCAI and ALSG. All projects within this programme are managed jointly and resources from both organisations are deployed. At year end 31st October 2019, the income for MCAI was £278,257 and at year end 31st December 2019 for ALSG was £2,002,646



QUALITY IMPROVEMENT IN 2019

Developing the organisation

Our IIP assessment review was completed and we continue to achieve Silver accreditation reinforcing our approach to developing our people and the organisation

Developing research

We continue our work with University of Manchester, Division of Medical Education, School of Medical Sciences, Faculty of Biology, Medicine and Health, to ensure our courses have impact on outcomes for individuals and therefore their place of work. Feedback from our candidates and instructors is regularly reviewed and acted on to ensure our courses continue to fulfil their needs. We also set-up a paediatric research fund which is currently funding research in Malawi into family presence in child resuscitation. The Janet Marsden bursary was awarded to a research project focusing on Mental Health emergency triage.

Developing people

We have continued activities around succession planning for employees and volunteers. Staff development days and the staff bursary scheme underpin our people development activities. Support for candidates and instructors continues via the Mike Davis bursary fund for a GIC place which is awarded annually.

Developing technology

We consolidated the work on automating key processes; further testing and development of paperless courses and integrated reporting. We have also been transferring our internal working practices into the Sharepoint platform. In addition, we have enhanced our e-module content by using Articulate which has more advanced features and improved compatibility with devices and operating systems.



OUR CONTINUED COMMITMENT

SOCIAL & ENVIRONMENTAL IMPACT 2020

We have a social and environmental responsibility policy and we review its impact on an annual basis. Each year, we have actions associated with these and in 2020 we planned to continue to support free of charge training in our local community by employing a part-time community co-ordinator, funding consumable equipment and trainers (£20,000). However, the impact of COVID-19 on face-to-face training has meant that all activity in this area ceased in early March 2020 and is on hold for the foreseeable future.

We had planned to implement new approaches to improve our environmental impact as we moved to a new building. The move to a new building is on hold due to the potential financial and structural impact of COVID-19. However, the overall approach will remain in our objectives as the situation changes.



LOOKING FORWARD

01

PROTECT OUR VALUES AND ETHOS

02

SUSTAIN THE ORGANISATION

03

ENSURE A SAFE AND EFFECTIVE
HANDOVER TO THE NEXT GENERATION

FUTURE PLANS

We began 2020 with clear objectives and targets that would support our vision and values and would move us towards our key aims and objectives in the 2017-2021 Strategic Plan. As we near the end of the current strategic plan much of the activity was around consolidation and embedding work around lean systems, succession planning and embedding our vision and values. We also aimed to review the value created from our resources, talents, data and feedback to inform the development of our next Strategic Plan. We are also closely monitoring the potential impact of the UK leaving the EU at the end of 2020, which we anticipate will be minimal.

Activity to early March was on track, but then COVID-19 changed all of that.

FUTURE PLANS



WE ARE ALSO- SAVING LIVES

COVID-19 IMPACT ON FUTURE PLANS

As clinical colleagues in the UK and overseas were called to actively engage in their countries' preparation for COVID-19, the availability of volunteer instructors and course candidates was problematic such that the life saving courses were in the majority of cases postponed or cancelled. We focused our efforts into providing support with free e-books and e-modules for clinicians who were returning to work or redeploying to different roles in the fight against COVID-19. This ensured that some training and education could continue in the new environmental conditions.

The Trustees and Senior Leadership Team (SLT) reviewed the short and more medium term impact on the finances, staff, volunteer working groups, instructors, candidates and suppliers. The financial impact of the postponed and cancelled courses meant that some immediate steps were necessary to protect ALSG for the future and in April 2020, all except the SLT were placed on the furlough scheme. The senior team worked to maintain the essential elements of the work of the charity and take steps to make the course offering more resilient in terms of the ongoing difficulties of bringing groups of people together face-to-face for training. This approach would ensure that the essential training could resume as soon as possible in the safest way possible.

The contribution of the course working groups to the remodelling of the courses has been and continues to be invaluable.

The plan for the remainder of 2020 is that staff who are working will work mostly from home. Staff who support the courses that are running in socially-distanced bubbles will work at times in the ALSG training centre. The ALSG training centre is a COVID-secure environment with all of the Health and Safety assessments and control measures in place. Courses are beginning to return both in our centre and in other centres. Our revised plans are conservative and take into account the reduced volume of courses and reduced candidate numbers on courses. We have enhanced our monitoring to ensure that we can respond quickly if the situation changes and we're faced with further lock-downs either nationally or locally. We are also continuing our work to make sure the courses can continue with more remote and local delivery methods.

VISION

ALSG is a world leader influencing and providing innovative life-saving training for everyone responding to medical emergencies

FUTURE PLANS

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FINANCIAL REVIEW

During the year the Charity's total income was £2,002,646 (2018 £1,923,383), and the overall performance recorded a surplus of £116,112 (2018 surplus £37,090), resulting in a similar increase in reserves. Support costs, expended as a percentage of income, increased slightly during the year to 6.17% (2018: 5.44%). The 2019 results were not impacted by COVID-19.

PRINCIPAL FUNDING SOURCES

There are three main sources of funding that all support training course provision, training course development and feedback and quality assurance activities:

1. Course fee income from candidates attending courses in the Manchester training centre.
2. Certification and on-line course fee income from courses running elsewhere for ALSG courses.
3. Royalties donated from the sale of published materials.

PRINCIPAL RISKS AND RISK MANAGEMENT

The trustees and senior management team have conducted a review of the major risks to which the charity is exposed. The principal risks are NHS funding and the impact on training budgets and instructor availability. A risk management document has been prepared, which details the systems, procedures and other actions that have been taken to mitigate the risks. In May 2020, the risks were reassessed as a result of COVID-19 and an additional risk added "Government or other agencies put restrictions or requirements (e.g. with the NHS) in place that stop us (and others) delivering face-to-face training". We identified the potential impact and planned and implemented steps to mitigate the risk. This remains a 'red' risk which means that it is under regular review by Trustees and the SLT.

INVESTMENT POLICY

Currently, ALSG is working towards succession planning for key roles, a potential building purchase and managing the uncertainty around COVID-19 and this is restricting funds available for investment. Therefore, ALSG only invests in cash deposits in the bank to maintain an amount in the current account sufficient to cover immediate needs. ALSG has a cash and investment policy and this governs investment processes and decision-making.

RESERVES POLICY

The Trustees reviewed the reserves policy to take into account the impact of COVID-19 and the prudent approach of having funds available to respond as the situation changes. They consider that the ideal level of reserves as at 31st December 2019 would be £342,231. This is to cover approximately 4 months' foreseeable fixed expenditure (including purchase of fixed assets). At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant fall in take up of courses. As at 31st December 2019, the 'free reserves' i.e. funds not already invested in fixed assets, amount to £690,143 which exceed the required level by £347,912.

REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME, REGISTERED NUMBERS, PRINCIPAL AND REGISTERED OFFICE

Advanced Life Support Group
Company No. 4580873
Charity No. 1095478

Advanced Life Support Group
29-31 Ellesmere Street
Swinton, Manchester, M27 0LA

TRUSTEES/DIRECTORS

The Trustees/Directors, who all served during the year, are as follows:

Dr Alan Charters
Ms Kathy Doyle
Mr Peter Driscoll
Dr Peter-Marc Fortune
Mr Kim Hinshaw

Prof Kevin Mackway-Jones
Dr Barbara Phillips
Dr Martin Samuels
Dr Chris Vallis

SENIOR LEADERSHIP TEAM

Secretary and Chief Executive Officer
Director of Operations
Director of Implementation
Director of Development
Director of Finance
Director of Education

Mrs Susan Wieteska
Mrs Clare Duffy
Mrs Jennifer Antrobus (retired 31/05/2020)
Mrs Sinead Kay (appointed 01/01/2020)
Mrs Rachel Cohen
Dr Kate Denning

PROFESSIONAL ADVISORS

Auditor:
Beever and Struthers
St George's House
215/219 Chester Road
Manchester
M15 4JE

Bankers:
Royal Bank of Scotland PLC
Drummond House
1 Redheughs Avenue
Edinburgh
EH12 9YH

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a company, incorporated on the 4th November 2002, limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up members are required to contribute an amount not exceeding £10. The company was registered as a charity on 20th January 2003.

Our Trustee Committee meets four times each year. They are responsible for the strategic direction and policy of the charity. At present there are nine members, eight from clinical backgrounds and one lay member, each bringing a vast range of knowledge. The CEO supported by the Senior Leadership Team has day-to-day responsibility for the charity activities via a scheme of delegation. ALSG has 34 full and part-time employees based in the Manchester offices. Volunteers contribute significantly to the charity; in some instances as expert working group members developing and quality assuring the courses and in others as instructors teaching on courses. The network of around 6,000 volunteers internationally are at the heart of what we do and work alongside us to achieve our aim of saving lives by providing training.

RECRUITMENT AND APPOINTMENT OF TRUSTEE COMMITTEE

Under the requirements of the Memorandum and Articles of Association the members of the Trustee Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. A Trustee board review was discussed in 2016 and is ongoing for 2019. This review has identified a requirement to recruit a number of new Trustees, and a bespoke recruitment strategy will be developed to allow the charity to appoint the most appropriate Trustees.

TRUSTEE INDUCTION AND TRAINING

All existing trustees are already familiar with the work of the charity through continued involvement in course development, course teaching and research.

New trustees are encouraged to attend induction training to familiarise themselves with the charity and the context within which it operates. These are led by the Chief Executive of the charity and cover:

- The obligations of the Trustee Committee
- The main documents which set out the operational framework for the charity
- The current 5 year strategic plan and annual detailed business plan
- The latest published accounts

In addition, in January 2019 a course on the 'Duties of a Trustee' was run by the Directory of Social Change for the Senior Management Team which a number of Trustees attended.

REPORT OF THE TRUSTEES

PAY AND REMUNERATION OF CHARITY'S KEY LEADERSHIP PERSONNEL

The Trustee Committee chaired by the Chair of Trustees reviews and agrees the pay and remuneration of all staff each year including the Senior Leadership Team (SLT). The ratio of senior pay to lowest pay is 1:5 overall and 1:4 for office-based staff. The approach is:

- In year five of a strategic plan, a full benchmarking exercise is completed as part of the strategic plan preparation. This then sets the benchmark for the next five years. Also at this point scenario-planning is undertaken to review the conditions within which we pay different percentage rises each year.
- In other years, a percentage pay increase will be considered at the April Trustee meeting based on performance, general market conditions and the scenario-planning (see above).
- All members of staff undertaking the same role will have the same benchmarked pay.
- New roles will be benchmarked using the report from the year five benchmarking exercise.

The benchmarking in year 5 is completed by the SLT using the XpertHR Voluntary Sector survey.

TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST DECEMBER 2019

The trustees (who are also the directors of Advanced Life Support Group (ALSG) for the purposes of company law) are responsible for preparing the Report of the Trustees (incorporating Directors' Report) 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".

PREPARATION OF FINANCIAL STATEMENTS

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

REPORT OF THE TRUSTEES

ACCOUNTING RECORDS

The trustees are responsible for keeping 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 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. In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

RELATED PARTIES

There have been no related party transactions in the reporting period that require disclosure.

AUDITORS

The auditors, Beever and Struthers will be proposed for reappointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 17th September 2020 and signed on its behalf by:



Kevin Mackway-Jones, Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ADVANCED LIFE SUPPORT GROUP (ALSG)



OPINION

We have audited the financial statements of Advanced Life Support Group “the charitable company” for the year ended 31 December 2019 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 December 2019 and of its profit 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 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

We have nothing to report to you in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company’s ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ADVANCED LIFE SUPPORT GROUP (ALSG)



OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the other information. 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.

In connection with our audit of the financial statements 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 which includes the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the 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 directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 for our audit; 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ADVANCED LIFE SUPPORT GROUP (ALSG)



RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Trustees' Responsibilities Statement set out on pages 15-16, 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'S 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. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's web-site at 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 auditor's 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.

Beever and Struthers

Sue Hutchinson FCCA (Senior Statutory Auditor)

For and on behalf of

BEEVER AND STRUTHERS

Statutory Auditor

St George's House

215/219 Chester Road

Manchester M15 4JE

DATE: 19 October 2020

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2019

		31.12.19 Unrestricted Total Funds £	31.12.18 Unrestricted Total Funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	10	20
Charitable activities	6		
Run, develop and quality assure courses		1,991,879	1,912,855
Investment	4	3,432	2,908
Other	5	7,325	7,600
Total income and endowments		2,002,646	1,923,383
EXPENDITURE ON			
Charitable activities	7		
Run, develop and quality assure courses		1,886,533	1,886,293
Total expenditure		1,886,533	1,886,293
NET INCOME		116,113	37,090
RECONCILIATION OF FUNDS			
Total funds brought forward		984,933	947,843
TOTAL FUNDS CARRIED FORWARD		1,101,046	984,933
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities			

The notes on pages 23 to 35 form part of these financial statements

BALANCE SHEET AS AT 31ST DECEMBER 2019

		31.12.19 Unrestricted Total Funds	31.12.18 Unrestricted Total Funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	14	410,903	408,954
CURRENT ASSETS			
Stocks	15	11,264	4,927
Debtors	16	344,696	232,044
Cash at bank and in hand		796,502	667,202
		1,152,462	904,173
CREDITORS			
Amounts falling due within one year	17	(462,319)	(328,194)
NET CURRENT ASSETS		690,143	575,979
TOTAL ASSETS LESS CURRENT LIABILITIES		1,101,046	984,933
NET ASSETS		1,101,046	984,933
FUNDS OF THE CHARITY	20		
Unrestricted funds		1,101,046	984,933
TOTAL CHARITY FUNDS		1,101,046	984,933

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements were approved by the Board of Trustees and authorised for issue on 17th September 2020 and were signed on its behalf by:



Kevin Mackway-Jones – Trustee
Company number 04580873

The notes on pages 23 to 35 form part of these financial statements

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019

	Notes	31.12.19 £	31.12.18 £
Cash flow from operating activities:			
Cash generated from operations	23	133,123	150,577
Interest paid		-	-
Net cash provided by operating activities		<u>133,123</u>	<u>150,577</u>
Cash flows from investing activities:			
Proceeds on sale of fixed assets		31	
Purchase of tangible fixed assets		(7,286)	(3,314)
Interest received		3,432	2,908
Net cash used in investing activities		<u>(3,823)</u>	<u>(406)</u>
Change in cash and cash equivalents in the reporting period		129,300	150,171
Cash and cash equivalents at the beginning of the reporting period		<u>667,202</u>	<u>517,031</u>
Cash and cash equivalents at the end of the reporting period		<u><u>796,502</u></u>	<u><u>667,202</u></u>

The notes on pages 23 to 35 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

1. LEGAL FORM AND OTHER INFORMATION

Advanced Life Support Group is a private charitable company limited by guarantee, which was incorporated in England. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10. The registered office is:-

29-31 Ellesmere Street
Swinton
Manchester
M27 0LA

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are presented in sterling and rounded to the nearest pound.

Preparation of the accounts on a going concern basis

The Trustees have prepared the accounts on a going concern basis, as although there are uncertainties in and around COVID-19 and the impact on the Charity, they believe that they are mitigating the risks as far as possible and have adequate reserves and funds to deal with fluctuations in income due to further regional and national lockdowns.

Key estimates and judgements

Income

All income is recognised once the charity has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies apply to categories of income:-

Income from grants, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Training Course Fees are included on a receivable basis. Course fees from some courses are invoiced in advance and, therefore, deferred and included in income in the relevant financial year when the course is held.

Royalties are included in income when notification of entitlement is received from the publisher. The Royalties received are shown net of amounts payable to overseas partners, which are due as a contribution for translating the publications.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

Venue Hire is included in other income when an invoice is raised following the use of the venue. Investment income relates to interest received from bank deposits and is included in income when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered, and has been classified under headings that aggregate all cost related to the category.

Charitable activities

This includes costs of the charity incurred in the delivery of its activities and services.

Governance costs

The costs include external audit, legal advice for trustees and costs associated with constitutional and statutory requirements including the cost of trustee meetings and preparing statutory accounts. They also include the costs associated with the strategic management of the charity including employee attendance at meetings and administrative support to the trustees.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, IT, HR, Health & Safety and Building, Marketing and governance costs which support the Charity's activities. Where costs cannot be directly attributed to particular headings they have been allocated to support costs on a basis consistent with the use of resources (i.e. staff time spent, floor space etc).

Tangible fixed assets

Assets costing £100 or more, and with an expected useful life of more than one year, are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

- Long leasehold property - over 50 years straight line
- Course equipment - over 3 years straight line
- Office equipment - over 5 years straight line
- Computer Equipment - over 3 years straight line

The Trustees have reviewed the residual value of the leasehold property as at 31 December 2019 and have the view that it is at least the "deemed cost" of £400,000, and therefore the depreciable amount is zero. In accordance with the Companies Act 2006 all tangible assets are to be depreciated. The Trustees do regular impairment reviews.

Stocks

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete items. Cost is determined using the First In, First Out (FIFO) methodology.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs

The charity contributes to a group Personal Pension Plan, which is a defined contribution scheme, operated by Foster De Novo for all eligible employees. Contributions to the scheme are charged to the Statement of Financial Activities as and when they become payable.

Donated services

The Trustees have reviewed the guidance in Charities SORP (FRS 102) (effective 1 January 2019) in relation to volunteers. The guidance states that donated services must be recognised as income when the following criteria are met: there is entitlement to the donation, it is probable that the economic benefits from the donation will flow to the charity, and the measurement of the donation can be measured reliably.

The trustees have agreed that although the first two criteria are met, the fair value or value to the charity could not be measured reliably: that the cost to the charity of producing a value would be prohibitive and that the users of the accounts would not benefit by a better understanding if the valuation was included.

Debtors

Debtors are recognised at the settlement amount due.

Prepayments

Prepayments are valued at the amount prepaid.

Cash

Cash comprises bank deposits. For some accounts a notice period is required for funds withdrawn.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

3. DONATIONS AND LEGACIES

	31.12.19	31.12.18
	£	£
Donations	<u>10</u>	<u>20</u>

ALSG is indebted to the dedicated volunteers who engage as expert working group members and guide the development and quality assurance of the courses. The charity also acknowledges the significant amount of time, which is donated by thousands of volunteer instructors throughout the UK and overseas when teaching on courses. It is impossible to reflect the financial value of this in the accounts, but it is important to acknowledge that they are at the core of what we do and we could not exist without them.

4. INVESTMENTS

	31.12.19	31.12.18
	£	£
Deposit account interest	<u>3,432</u>	<u>2,908</u>

5. OTHER

	31.12.19	31.12.18
	£	£
Venue hire	<u>7,325</u>	<u>7,600</u>

6. INCOME FROM CHARITABLE ACTIVITIES

		31.12.19	31.12.18
	Activity	£	£
Course fees and course materials	Run, develop & quality assure courses	1,777,308	1,783,459
Royalties	Run, develop & quality assure courses	<u>214,571</u>	<u>129,396</u>
		<u>1,991,879</u>	<u>1,912,855</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 8) £	Support costs (see note 9) £	Totals £
Run, develop & quality assure courses	<u>1,762,925</u>	<u>123,608</u>	<u>1,886,533</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.19 £	31.12.18 £
Staff costs	980,719	919,880
Other operating leases	11,484	10,809
Rates and water	6,688	6,666
Insurance	7,979	7,346
Light and heat	10,320	10,098
Telephone	2,543	2,966
Postage and stationery	18,488	16,881
Bad Debts	7,081	6,873
Course related costs including materials	537,149	587,284
CAI CD costs	89,049	92,483
Marketing and professional fees	23,911	37,908
Professional IT costs and support	27,815	25,028
Repairs and renewals	11,125	24,510
Staff training, travel and expenses	12,410	18,172
Depreciation	5,147	4,683
Profit on sale of fixed Assets	(31)	-
Interest payable and similar charges	<u>11,048</u>	<u>10,136</u>
	<u>1,762,925</u>	<u>1,781,723</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

9. SUPPORT COSTS

	31.12.19	31.12.18
	£	£
Finance	9,881	4,128
Information technology	12,678	11,482
HR, Health & Safety & Building	9,881	-
Marketing	21,166	13,581
Governance costs	70,002	75,379
	<u>123,608</u>	<u>104,570</u>

Where costs cannot be directly attributed to each support costs they have been apportioned, based on staff time spent and floor space used, as appropriate.

10. NET INCOME

Net income is stated after charging:

	31.12.19	31.12.18
	£	£
Depreciation - owned assets	5,337	4,821
Other operating leases	4,517	4,031
	<u>9,854</u>	<u>8,852</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees received remuneration or other benefits for the year ended 31 December 2019, nor for the year ended 31 December 2018.

Trustees' expenses

During the year four Trustees were reimbursed travelling expenses for attendance at Trustee meetings and this totalled £512 (2018, five Trustees were reimbursed £774).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

12. STAFF COSTS

	31.12.19	31.12.18
	£	£
Wages and salaries (including child care costs)	892,920	826,633
Social security costs	79,137	75,816
Other pension costs	111,850	99,271
	<u>1,083,907</u>	<u>1,001,720</u>

Allocated to:

	31.12.19	31.12.18
	£	£
Charitable activities	980,666	919,901
Governance	53,770	55,580
Support	49,471	26,283

Wages and salaries have been reduced by way of salary sacrifices as requested by a number of employees and alternative payment made as follows:

Childcare costs	6,005	9,542
Additional pension contribution	43,340	36,823

The average number of total employees (headcount) during the year was as follows:

	31.12.19	31.12.18
Charitable Activities	31	33
Governance	2	2
Support	1	1
	<u>34</u>	<u>36</u>

The full time equivalent number of employees was 27 (2018 - 27).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000

	31.12.19	31.12.18
£70,000 - £79,999	1	1
£80,000 - £89,999	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

Key management personnel of the charity comprise the Trustees and Senior Leadership Team. Total key management personnel remuneration was £263,310 (2018 £206,571).

The higher paid member of staff also received pension contributions of £17,008 of which £9,527 is from salary sacrifice.

13. AUDITOR'S REMUNERATION

The audit fees charged during the year were £11,100 (2018 - £11,100).

Fees charged for other services during the year were £300 (2018 - £300).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

14. TANGIBLE FIXED ASSETS

	Leasehold Land and Buildings	Course Equipment	Office Equipment	Computer Equipment	Totals
COST	£	£	£	£	£
At 1 January 2019	400,000	119,361	37,809	67,994	625,164
Additions	-	5,043	363	1,880	7,286
Disposals	-	(179)	-	-	(179)
At 31 December 2019	<u>400,000</u>	<u>124,225</u>	<u>38,172</u>	<u>69,874</u>	<u>632,271</u>
DEPRECIATION					
At 1 January 2019	-	117,384	31,359	67,467	216,210
Charge for year	-	1,274	3,362	701	5,337
Estimated on disposal	-	(179)	-	-	(179)
At 31 December 2019	<u>-</u>	<u>118,479</u>	<u>34,721</u>	<u>68,168</u>	<u>221,368</u>
NET BOOK VALUE					
At 31 December 2019	<u>400,000</u>	<u>5,746</u>	<u>3,451</u>	<u>1,706</u>	<u>410,903</u>
At 31 December 2018	<u>400,000</u>	<u>1,977</u>	<u>6,450</u>	<u>527</u>	<u>408,954</u>

The Original cost of the Leasehold land and buildings was £572,112. The Leasehold Property was valued at £400,000 on an open market basis in August 2012 by Robert Pinkus & Co, Chartered Surveyors, and at that stage the property was revalued downward to £400,000, and the impairment went to the SOFA. On transition to FRS102 this value was adopted by the Trustees as the "deemed cost".

15. STOCKS

	31.12.19	31.12.18
	£	£
Stock of course materials	<u>11,264</u>	<u>4,927</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19	31.12.18
	£	£
Trade debtors	47,758	51,885
Prepayments and accrued income	<u>296,938</u>	<u>180,159</u>
	<u>344,696</u>	<u>232,044</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19	31.12.18
	£	£
Trade creditors	51,379	43,216
Accruals and deferred income	380,807	257,334
Taxation and social security	20,877	19,286
Other creditors	<u>9,256</u>	<u>8,358</u>
	<u>462,319</u>	<u>328,194</u>

18. DEFERRED INCOME

Deferred income comprises course fees invoiced in advance and special project fees received in advance

	£
Balance as at 1 January 2019	186,423
Amount released to Income from Charitable activities	(166,940)
Amount deferred in year	<u>250,358</u>
Balance as at 31 December 2019	<u>269,841</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

19. COMMITMENTS

Operating lease commitments

At 31st December 2019 the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	31.12.19	31.12.18
	£	£
Not later than one year	3,206	4,078
Later than one year and not later than five years	-	-

20. MOVEMENT IN FUNDS

	At 1.1.2019	Net movement in funds	At 31.12.2019
	£	£	£
Unrestricted funds			
General fund	984,933	116,113	1,101,046
TOTAL FUNDS	<u>984,933</u>	<u>116,113</u>	<u>1,101,046</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	2,002,646	1,886,533	116,113
TOTAL FUNDS	<u>2,002,646</u>	<u>1,886,533</u>	<u>116,113</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

21. PENSION COMMITMENTS

The group Personal Pension Plan is a defined contribution scheme, and is open to all employees. Employee contributions are not compulsory. The employer contribution is either 7% or 7.5%. Some employees have accepted a salary sacrifice in exchange for additional pension contribution.

The pension cost to the charity for the year was £111,850 including Term Assurance of £4,689 (2018 £99,271 including Term Assurance of £3,794).

At the year-end there were outstanding contributions payable to the scheme of £9,599 (2018 £8,420).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019

23. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.19	31.12.18
	£	£
Net income for the reporting period (as per the statement of financial activities)	116,113	37,090
Adjustments for:		
Depreciation charges	5,337	4,821
Interest received	(3,432)	(2,908)
Interest paid	-	-
Decrease/(increase) in stocks	(6,337)	4,244
Decrease/(increase) in debtors	(112,652)	80,177
Increase/(decrease) in creditors	134,125	27,153
Profit on sale of fixed assets	(31)	-
Net cash provided by operating activities	<u>133,123</u>	<u>150,577</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019 - continued

24. ANALYSIS OF CHANGES IN NET DEBT

	At start of year £	Cashflows £	At year end
Cash	409,599	127,821	537,420
Cash equivalents	257,603	1,479	259,082
TOTAL	<u>667,202</u>	<u>129,300</u>	<u>796,502</u>