

**West Midlands Central
Accident Resuscitation
Emergency Team**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 March 2022

Company registration number: 06816145

Charity registration number: 1129027

West Midlands Central Accident Resuscitation Emergency Team

Contents

Reference and Administrative Details	3
Trustees' report	4
Trustees' responsibilities in relation to the financial statements	10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14

West Midlands Central Accident Resuscitation Emergency Team

Reference and Administrative Details

Charity name	West Midlands Central Accident Resuscitation Emergency Team
Charity registration number	1129027
Company registration number	06816145
Principal office	West Midlands Fire Service Headquarters. 99 Vauxhall Road, Nechells, Birmingham, West Midlands B7 4HW
Registered office	C/O KellyATC Ltd, 20 Blackmore Road MALVERN WR14 1QT
Trustees	C J Ledbury Dr J Hulme Dr I P Russell Dr R S Steyn M J Ward R B Draycott S A Hodgetts Sir K M Porter
Chairman	Sir K M Porter
Officer	M Boylan, Clinical Director A Thurgood, Deputy Clinical Director
Patron	Sir K Porter, Honorary President
Bankers	Unity Trust Bank, Nine Brindley Place BIRMINGHAM, B1 2HB LLOYDS Bank PLC, 4 The Cross, WORCESTER, WR1 3PY
Accountant	KellyATC Ltd, 20 Blackmore Road, Malvern, WR14 1QT

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2022

The Trustees (who are also the directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of West Midlands Central Accident Resuscitation Emergency Team (the company) for the year ended 31 March 2022. The trustees are responsible for the general control and management of the charity, all aspects of governance and reporting of the charity and taking decisions about what is to be done and how money is to be raised and spent.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Charities SORP (FRS 102.)

Constitution

The charity is a company limited by guarantee and was set up by a Memorandum of Association.

The company is constituted under a Memorandum of Association and is a registered charity (number 1129027).

Method of appointment or election of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the Terms of Association.

The Trustees are appointed by invitation of the Board and have to be confirmed each year at the Annual General Meeting.

Policies adopted for the induction and training of Trustees

New Trustees are provided with a Trustee Induction Pack which includes information on their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association and the processes on decision making within the organisation. These documents are also available at any time for any Trustee via a dedicated webpage. Trustees are also encouraged to attend meetings of the Board of Directors to familiarise themselves with the operations of the organisation. The Charity encourages trustees to attend, at their discretion, appropriate external training events where these will be of use for the undertaking of the role. Updates and Circulars on governance/role/charity issues are circulated by email to help apprise trustees of current issues affecting their role as trustees and new information from the Charity Commission.

Organisational Structure and decision making

The company is limited by guarantee and registered as a charity under the Charities Act 2011. It is governed by its Memorandum and Articles of Association issued on 11 February 2009. The company enjoys charitable status for taxation purposes.

No Director has any beneficial interest in the charitable company. (All directors are members of the company and guarantee to contribute a maximum of £10 each in the event of a winding up.)

West Midlands Central Accident Resuscitation and Emergency Team, is a company incorporated in England and Wales. The CARE team has a board of directors who meet at least Bi-annually and are responsible for the strategic direction and policy of the charity. The committee is represented by a variety of professional backgrounds relevant to the work of the charity. The Hon President and Hon Secretary also sit on the committee but have no voting rights.

Risk Management

The trustees have a risk management strategy that includes:-

- An annual review of the risks the charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the charity should they materialise

Banking

The charity has continued to benefit from its robust financial approval system, held with Unity Trust Bank, which provides the required stepped authorisation process for all payments. The Lloyds TSB account is still open and serves as a deposit account for monies donated, for example via Charitable Trusts. Compliance with relevant laws is discussed and procedures implemented by the Board of Trustees.

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Aims of the Charity

The relief of persons suffering injury or illness by the provision of immediate medical care.
To advance the study of immediate medical care by the provision of training and research.

Activity of the Charity

The charity provides an enhanced care rapid response vehicle for mobilisation by West Midlands Ambulance Service University NHS Foundation Trust in order to achieve both aims of the charity.

Its activity since 2019 is shown below:

Year	Jan-Mar		Apr-Jun		Jul-Sep		Oct-Dec		Total Day Shifts	Total Night Shifts	Total Shifts
	Day	Night	Day	Night	Day	Night	Day	Night			
2019	46	18	30	18	41	10	34	14	159 (44%)	65	224
2020	42	13	79	16	59	6	56	11	246 (67%)	46	292
2021	62	19	57	23	54	17	66	19	239 (65%)	78	317
2022	56	11	67	7							

Day = Mon-Sun. Night= Fri/Sat.

Team Membership

All members of the charity are volunteers.

Clinical Team Leads

The team currently has 23 x active Clinical Team Leads. 4 x trainees completed sign-off to become clinical team Leads in 2021. A further 3 have completed sign off in 2022 to date.

We currently have 4 x trainees in the process of training to be CTL and an additional Fellow joining the team in August.

Following a recruitment in Dec 2021, CTL numbers (operational and trainee) are currently viewed to be adequate. The next CTL recruitment is planned for Dec 2022

Clinical Support

The team currently has 31 x active Clinical Support Members. 2 x trainees completed sign-off to become clinical support members in 2021. A further 4 have completed sign off in 2022 to date.

We have 7 x Trainees in the process of training to become Clinical Support Members. 5 of these were recruited directly from the VC pool.

We have 3 x Defence Medical Service MERT Nurses, and 2 x Defence Medical Paramedics trained as CS and 1 x UHB EM Nurse in training specifically to support the PHEM Fellow shifts. Following a recruitment in Dec 2021, CS numbers are viewed to be sufficient to fill the number of shifts available.

Military Affiliate

The Team currently has 16 Military affiliate members from Hereford Garrison. - 1 x Clinical Support - 15 x Clinical Observers
Current Military affiliate membership fee is £200 per affiliate member per annum

The team provides 2 x CTL and 2 x CS funded slots on the PHACTS course per annum and 4 x places on each WMCT induction course.

UHB PHEM Fellows

The PHEM fellow program commenced in Feb 2020 and was established to support plans for 7-day WMCT daytime service provision. Fellow posts are UHB funded, 60% EM:40% PHEM split posts with 1-2 days a week apportioned to WMCT duties.

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2022

Fellows follow the standard WMCT CTL sign off process, including a 5-day induction package, PHACTS Course and experiential training.

The team currently hosts 3-4 x PHEM Fellows.

PHEM Fellows are recruited biannually in order to spread the training burden (i.e. existing signed off PHEM fellows provide the main bulk of training shifts for new fellows)

PHEM Fellows are used to support the clinical governance of the team e.g. TEG meeting coordination, Controlled Drug ordering, Clinical Case Review.

In order to support the increased demand for Clinical Support for fellow shifts the team supports placements for up to 6 x Defence Medical Service MERT Nurses/Paramedics and 1x UHB EM Nurse with funded PHEM time specifically to support the PHEM Fellow shifts.

Vehicle Commander (VC) Pool

The VC Pool was established in 2020 by paramedic Pete Bowles after it was recognised that shifts were being cancelled due to lack of an appropriately trained emergency response driver.

The Vehicle Commander is primarily responsible for emergency response driving en route and scene safety at scene freeing the clinical team up to concentrate on the provision of clinical care.

As paramedics all VCs can also support the provision of clinical care.

The VC pool has already proven to be a useful tool for identifying WMAS paramedics that are able to devote sufficient time to support the team and have proven to work well within the team. This led to the decision to use the VC Pool as the feeder for Paramedic Clinical Support recruitment.

In order to maintain a pool of 20 paramedics a further selection and recruitment of 13 more VC pool occurred in Feb 2022.

Clinical Advisory Group (CAG)

The CAG was formed to retain experienced WMCT Members that have progressed to complete PHEM training and/or work for one of the funded Enhanced Care Teams (MERIT/TAAS/MAAC) across the region. Due to new external PHEM commitments these personnel have historically struggled to maintain sufficient shift frequency to maintain operational currency and therefore have left the team.

The CAG has been set up as a means of retaining these personnel to support clinical supervision,

Clinical Feedback, peer review shifts and governance support.

The team has 5 x CAG Members who provide ongoing support to the Senior cover rota and case review process.

PHEM Progression

Over the past 2 years the team has had phenomenal success at National PHEM Selection with the following personnel securing PHEM training posts:

Steph Cowan 2020 (West Midlands)

Joe Tyler 2020 (West Midlands)

Iwan Davies 2021 (West Midlands)

Alex Wollaston 2021 (West Midlands)

Victoria Lee 2022 (East Midlands)

Hadassah Ihlenfeldt 2022 (West Midlands) – Ranking No 1 trainee in the UK!

Asad Naqvi 2022 (West Midlands)

We have also seen other members successfully gaining some highly sought-after Prehospital posts both within the UK and overseas:

Laura Kocierz 2021 (London Air Ambulance)

Jen Hardy 2021 (TAAS)

Mike Bright 2022 (Sydney HEMS)

Naveed Kordmahalleh 2022 (TAAS)

Andy Mockridge 2022(TAAS)

Simon Cartwright 2022 (EMRTS)

Achievements and Performance

The team demonstrated its performance and achievement of the charitable aims through a combination of direct clinical response, education and training throughout one of the most challenging periods in modern medical history continues to demonstrate the highest provision of enhanced response in the region

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2022

Financial Review

The main expenditures in 2021-22 relate to vehicle operations (fuel/repairs/servicing) and the purchase of specialist medical consumables. The CARE Team received a number of grants throughout the reporting period which have allowed the purchase of a new defibrillator-monitor, suction unit and bags. The West Midlands Ambulance service continues to support the team by providing basic medical consumables which helps reduce our costs. The team continues show been successful in demonstrating its value.

RESERVES POLICY

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets should be built up by the charity to account for 12 months of the expenditure of the organisation in addition to predictable wind-up costs. Unrestricted free reserves at the year-end were £99,204 (2021 £100,164).

Restricted reserves at the year-end were £70,893 (2021 £33,889).

Restricted reserves are planned to be spent in the following financial year to purchase the specified medical equipment.

Team Fundraising Update

Fundraising Lead

Fundraising Lead, Rich Smith coordinated the team fundraising activity and grant applications throughout 2021/22.

30 for 30 Campaign

The CARE Team celebrated its 30th anniversary year throughout 2020-2021. At the start of this period we set ourselves the challenge to raise over £30,000 in grants and fundraising (on top of our £30K HELP maintenance grant). The team were successful in reaching this target and raised a grand total £37,244 despite the restrictions imposed by COVID.

Fundraising Events

A range of team events were completed including:

30+ mile Ultramarathon Nov 2020 raising £1131
30-hour CPR-athon December 2020 raising £5130 • Team Cowan 30for30 family challenge raising £1065
Charity Cycle challenge – Ben A /Emir B/Steph C/Si C/Ash M – £3430
300K in 30days – Team Howarth – £480
30K run every day for 30 days – S Fairclough - £360
30K in 30 days – Young Family - £600
30K per day for 30 days - A Young – £260
300 burpees in 30mins – Dave K/ Sam H – £432
BEMS Xmas Collection - £356

Grants

Throughout 2021, unrestricted grants were successfully applied for by Rich Smith totaling more than £12,000. The clinical lead also successfully applied for a restricted grant for £12,000 from Henry Surtees Foundation to support the ongoing costs of the pre-hospital blood program. We are extremely grateful to all the donors for their support. Following Richards move overseas at the end of 2022 we have seen a drop in grant applications as we were unable to get a replacement fundraising coordinator. A number of applications have been submitted in 2022 by the clinical lead (see below) and a team recruited to reenergise this route of fundraising going forward.

HELP Appeal – for extension of annual £30K operating costs.

Smart Metering Services /Gas Emergency UK - for replacement vehicle for Volvo

Rowlands Trust – for 2 x Infusion pumps

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2022

HELP Appeal

The County Air Ambulance Trust HELP appeal continue to support the team with an annual donation of £30,000 (which they have also agreed to continue for a further 5 years thanks to the work of Sir Keith). An additional donation of £46,200 was received in 2021 to purchase the Land Rover Discovery Response Vehicle. Without the support of the HELP appeal the WMCT charity would not be in the strong position that it is in today – we are extremely grateful for the support they provide the team and are pleased that they have committed to continue supporting the team for a further 5 years.

Public Events

COVID restrictions have placed significant constraints on the team's ability to undertake public facing fundraising and engagement events. The team has a branded gazebo/table cloth/collecting buckets/ banners that are ready to be used in 2022 along with Public CPR training equipment and flyers. The trustees are invited to ensure that the charity has the appropriate public liability insurances in place for this activity.

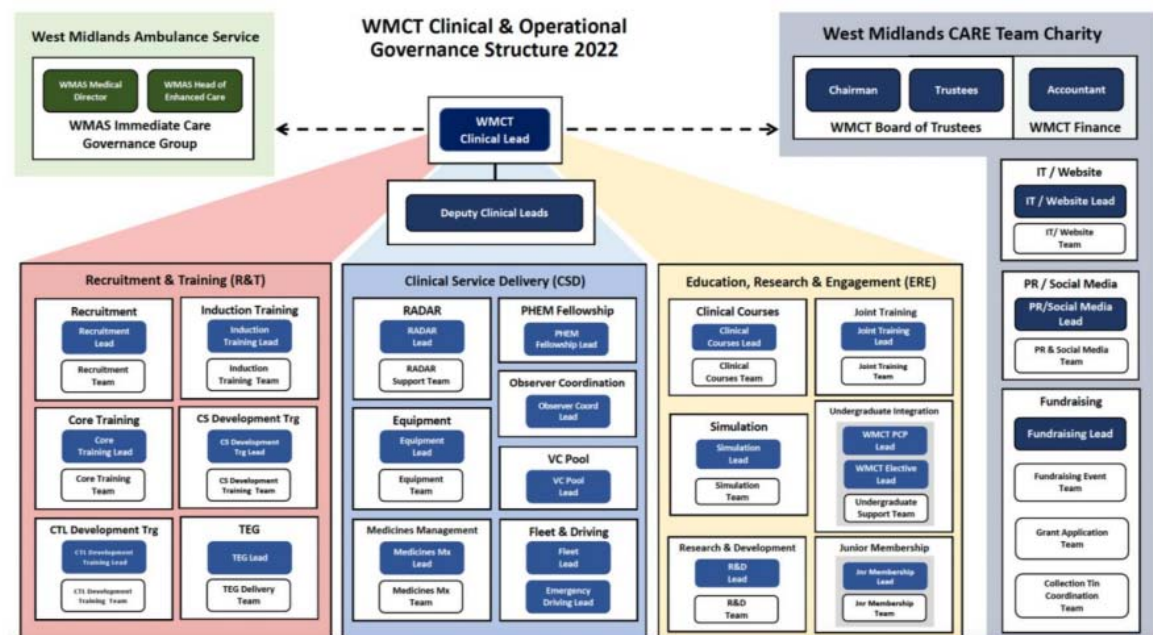
CODE Red filming

The team were invited to participate in the channel 5 "CODE RED" series by WMAS and hosted Producer Directors on shifts over a period of 5 months. The team have received very positive feedback from the series which is still being screened.

Fundraising 2022

The goal for 2022 is to re-energise the fundraising profile within the team following Rich Smiths departure. We now have groups of volunteers set to support grant applications, tin coordination and event coordination which will help spread the workload going forward. We estimate an annual income requirement of £31,432 to support the operational service. Additional funds will be required to support team insurances, accounting and administrative costs.

Structure, Governance and Management



West Midlands Central Accident Resuscitation Emergency Team

Trustees' Report for the Year Ended 31 March 2022

Chair

Professor Sir Keith Porter

Honorary Secretary

Matthew Ward

Trustees

Carl Ledbury

Jon Hulme

Ian Russell

Dave Wilson

Sarah Hodgetts

Russell Draycott

Nick Jones

Reference and Administrative details

Summary

The Chair, Honorary Secretary and fellow Trustees would like to thank the team for their continued hard work and investment in driving the Team forward. We are respected within the wider PHEM community, ambulance services and wider emergency services as a key provider of enhanced care within the region and most notably we continue to receive positive comments from patients and clinicians about our professionalism and team work on scene.

We would like to echo the Clinical Leads words in that "It is vital that we maintain a positive outlook and keep driving forward as 'one team', despite the challenges we face. We feel there is enormous potential for expanding our educational portfolio and we feel we now have the right people to facilitate and drive this forward as a new chapter for the CARE Team."

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the small companies regime under the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by the Board on 12th December 2022 and signed on its behalf by:



.....

Prof. K Porter
Chairman

West Midlands Central Accident Resuscitation Emergency Team

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of West Midlands Central Accident Resuscitation Emergency Team for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Independent Examiner's Report to the Trustees of West Midlands Central Accident Resuscitation Emergency Team

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
K Philpotts ACMA, FMAAT

KellyATC Limited
20 Blackmore Road
Malvern
WR14 1QT

12th December 2022

West Midlands Central Accident Resuscitation Emergency Team

Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the Year Ended 31 March 2022

		Unrestricted	Restricted	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	3	45,420	57,200	102,620	143,111
Income from charitable activities	4	10,526	-	10,526	6,797
Total income and endowments		55,946	57,200	113,146	149,908
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	56,906	20,196	77,102	72,490
Total expenditure		56,906	20,196	77,102	72,490
Net income/(expenditure) before other recognised gains and losses		(960)	37,004	36,044	77,418
Other recognised gains/(losses)					
Gains and losses on revaluation of fixed assets		-	-	-	-
Net movements in funds		(960)	37,004	36,044	77,418
Reconciliation of funds					
Total funds brought forward		100,164	33,889	134,053	56,635
Transfers		-	-	-	-
Total funds carried forward		99,204	70,893	170,097	134,053

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

West Midlands Central Accident Resuscitation Emergency Team

Company registration number: 06816145

Balance Sheet as at 31 March 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		84,392		53,825
Investments			1		1
			<u>84,393</u>		<u>53,826</u>
Current assets					
Debtors	10	24,097		2,428	
Cash at bank and in hand		<u>65,674</u>		<u>97,677</u>	
		89,771		100,105	
Creditors: Amounts falling due within one year	11	<u>(4,067)</u>		<u>(19,878)</u>	
Net current assets			<u>85,704</u>		<u>80,227</u>
Net assets			<u>170,097</u>		<u>134,053</u>
The funds of the charity:					
Restricted funds			70,893		33,889
Unrestricted funds					
Revaluation reserve		-		-	
Unrestricted income funds		<u>99,204</u>		<u>100,164</u>	
Total unrestricted funds			99,204		100,164
Total unrestricted funds			<u>170,097</u>		<u>134,053</u>


For the financial year ended 31 March 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 12th December 2022 and signed on its behalf by:



Prof K Porter
Trustee

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 14.

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the Charity itself are included when receivable. They are valued at the amount the Charity would have had to pay to acquire them.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

Donated services and facilities

Donated professional services and donated facilities are recognized as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from these by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102) the volunteer time of friends is not recognized. Readers should refer to the trustees' annual report for more information about their contribution.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of raising funds are the costs associated with attracting donations and legacies.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment	33% & 20% straight line
Motor vehicles	33% straight line
Medical equipment	20% straight line

Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight-line basis over the lease term.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognized only when the obligation specified in the contract is discharged, cancelled or expires.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

2 Statement of Financial Activities – Prior Year

		Unrestricted	Restricted	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	3	105,194	37,917	143,111	57,059
Income from charitable activities	4	6,797	-	6,797	954
Total income and endowments		111,991	37,917	149,908	58,013
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	45,597	26,893	72,490	41,107
Total expenditure		45,597	26,893	72,490	41,107
Net expenditure before other recognised gains and losses		66,394	11,024	77,418	16,906
Other recognized gains/(losses)					
Gains and losses on revaluation of fixed assets		-	-	-	-
Net movements in funds		66,394	11,024	77,418	16,906
Reconciliation of funds					
Total funds brought forward		36,492	20,143	56,635	39,729
Transfers		(2,722)	2,722	-	-
Total funds carried forward		100,164	33,889	134,053	56,635

3 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donations and legacies				
Appeals and donations	8,720	-	8,720	34,194
Grants				
Grants – other agencies	36,700	57,200	93,900	108,917
	45,420	57,200	102,620	143,111

Of the donations and legacies income in 2021, £nil related to restricted funds.

The Charity received a donation in kind from Bournbrook Fire Station for the use of premises, the value of which could not be quantified and therefore has not been included in these financial statements.

The Charity are granted the use of the Teams primary response vehicle by Jaguar Land Rover (JLR). In return the Team provide observer opportunities for JLR clinical personnel. The ownership of the vehicle remains with JLR. The cost of this could not be quantified and so has not been included in these accounts.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Educational Income	10,526	-	10,526	6,797
	<u>10,526</u>	<u>-</u>	<u>10,526</u>	<u>6,797</u>

5 Expenditure

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Direct Costs				
Consumables (Pharmacy)	5,491	-	5,491	1,887
Consumables (non-pharmacy)	22,929	525	23,454	23,830
Depreciation of medical equipment	6,084	8,122	14,206	7,680
Staff training	-	-	-	725
Insurance	936	-	936	1,025
Protective clothing	7,059	-	7,059	22,192
Consultancy fees	<u>256</u>	<u>-</u>	<u>256</u>	<u>3,067</u>
	<u>42,755</u>	<u>8,647</u>	<u>51,402</u>	<u>60,406</u>
Support costs				
Rent	1,320	-	1,320	1,440
Telephone and fax	1,154	-	1,154	1,140
Subscriptions	5,276	-	5,276	2,074
Sundry expenses	2,056	-	2,056	4,512
Accountancy fees	2,344	-	2,344	1,668
Independent examiner's fee	720	-	720	720
Bank charges	739	-	739	125
Depreciation of Motor Vehicles	-	11,549	11,549	-
Depreciation of office equipment	<u>542</u>	<u>-</u>	<u>542</u>	<u>405</u>
	<u>14,151</u>	<u>11,549</u>	<u>25,700</u>	<u>12,084</u>
Total expenditure	<u>56,906</u>	<u>20,196</u>	<u>77,102</u>	<u>72,490</u>

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

.....continued

5 Expenditure – Comparative year

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Direct Costs				
Consumables (Pharmacy)	1,887	-	1,887	2,435
Consumables (non-pharmacy)	16,603	7,227	23,830	13,396
Depreciation of medical equipment	2,959	4,721	7,680	4,715
Subcontract costs	-	-	-	-
Staff training	725	-	725	-
Course expenses	-	-	-	-
Insurance	1,025	-	1,025	1,060
Protective clothing	7,247	14,945	22,192	2,947
Consultancy fees	<u>3,067</u>	<u>-</u>	<u>3,067</u>	<u>4,278</u>
	<u>33,513</u>	<u>26,893</u>	<u>60,406</u>	<u>28,831</u>
Support costs				
Rent	1,440	-	1,440	1,700
Telephone and fax	1,140	-	1,140	865
Sundry expenses	6,586	-	6,586	5,126
Accountancy fees	1,668	-	1,668	2,146
Independent examiner's fee	720	-	720	720
Bank charges	125	-	125	218
Depreciation of office equipment	<u>405</u>	<u>-</u>	<u>405</u>	<u>1,501</u>
	<u>12,084</u>	<u>-</u>	<u>12,084</u>	<u>12,276</u>
Total expenditure	<u>45,597</u>	<u>26,893</u>	<u>72,490</u>	<u>41,107</u>

6 Governance costs

	2022	2021
	£	£
Accountancy fees	2,344	1,668
Independent examiner's fee	720	720
Consultancy fees	<u>256</u>	<u>3,067</u>
	<u>3,320</u>	<u>5,455</u>

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

8 Net expenditure

Net expenditure is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>26,297</u>	<u>8,085</u>

9 Tangible fixed assets

	Office Equipment	Motor Vehicles	Unrestricted Medical Equipment	Restricted Medical Equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2021	20,388	29,592	64,599	37,832	152,411
As at 1 April 2021	3,254	46,200	-	7,410	56,864
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2022	23,642	75,792	64,599	45,242	209,275
Depreciation					
As at 1 April 2021	20,388	29,592	40,587	8,019	98,586
Charge for year	<u>542</u>	<u>11,549</u>	<u>6,084</u>	<u>8,122</u>	<u>26,297</u>
As at 31 March 2022	20,930	41,141	46,671	16,141	124,883
Net Book Value					
As at 31 March 2022	<u>2,712</u>	<u>34,651</u>	<u>17,928</u>	<u>29,101</u>	<u>84,392</u>
As at 31 March 2021	-	-	24,012	29,813	53,825

Of the fixed assets £63,753 (2021 £29,813) related to restricted funds.

10 Debtors

	2022	2021
	£	£
Trade Debtors	20,087	-
Prepayments and accrued income	<u>4,010</u>	<u>2,428</u>
	<u>24,097</u>	<u>2,428</u>

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

11 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	4,067	19,878
Accruals and deferred income	<u>-</u>	<u>-</u>
	<u><u>4,067</u></u>	<u><u>19,878</u></u>

12 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital.

13 Related parties

Controlling entity - The ultimate control of the Charity lies with the trustees who are also directors for the purpose of company law.

Subsidiary – The Charity owns 100% shareholding of West Midlands Care Team (Trading) Ltd – which is a dormant trading company registered under company number 06770849

14 Movement in funds

	At 1 April 2021	Incoming resources	Resources expended	Transfer of funds	At 31 March 2022
	£	£	£	£	£
General Funds					
Unrestricted income fund	<u>100,164</u>	<u>55,946</u>	<u>(56,906)</u>	-	<u>99,204</u>
Restricted Funds					
Henry Surtees Foundation	9,868	10,000	(3,467)	-	16,401
The George Henry Collins Charity	-	1,000	-	-	1,000
Land Rover	-	46,200	(11,549)	-	34,651
The John Avins Trust	914	-	-	-	914
County Air Ambulance	18,024	-	(3,794)	-	14,230
Rowlands/Saintbury	<u>5,083</u>	<u>-</u>	<u>(1,386)</u>	<u>-</u>	<u>3,697</u>
	33,889	57,200	(20,196)	-	70,893
Total funds of the charity	<u><u>134,053</u></u>	<u><u>113,146</u></u>	<u><u>(77,102)</u></u>	<u><u>-</u></u>	<u><u>170,097</u></u>

Purposes and restrictions in relation to the funds:

2021 restricted funds

The Henry Surtees Foundation : for the purchase of pre-hospital blood transfusion equipment

The George Henry Collins Charity: For purchase of Ultrasound upgrade

Land Rover: For provision of motor vehicle

The John Avins Trust: Purchase of Mircel Syringe Pump

County Air Ambulance: For the purchase of Zoll-X series

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

West Midlands Central Accident Resuscitation Emergency Team
Notes to the Financial Statements for the Year Ended 31 March 2022

..... continued

	At 1 April 2020	Incoming resources	Resources expended	Transfer of funds	At 31 March 2021
	£	£	£	£	£
General Funds					
Unrestricted income fund	<u>36,492</u>	<u>111,991</u>	<u>(45,597)</u>	<u>(2,722)</u>	<u>100,164</u>
Restricted Funds					
Henry Surtees Foundation	13,165	-	(3,297)	-	9,868
The Albert Hunt Trust	-	5,000	(5,000)	-	-
BASICS	-	9,945	(9,945)	-	-
Grimmit Trust Foundation	-	2,000	(2,407)	407	-
The John Avins Trust	-	2,000	(1,086)	-	914
County Air Ambulance	-	18,972	(948)	-	18,024
Rowlands/Saintbury	<u>6,978</u>	<u>-</u>	<u>(4,210)</u>	<u>2,315</u>	<u>5,083</u>
	20,143	37,917	(26,893)	2,722	33,889
Total funds of the charity	<u>56,635</u>	<u>149,908</u>	<u>(72,490)</u>	<u>-</u>	<u>134,053</u>

Purposes and restrictions in relation to the funds:

2021 restricted funds

The Henry Surtees Foundation : for the purchase of pre-hospital blood transfusion equipment

The Albert Hunt Trust: For the purchase of Uniforms and PPE

BASICS: For the purchase of Uniform

Grimmit Trust Foundation: For the purchase of equipment

The John Avins Trust: Purchase of Mircel Syringe Pump

County Air Ambulance: For the purchase of Zoll-X series

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

15 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible Assets	20,639	63,753	84,392	53,825
Investments	1	-	1	1
Current Assets	82,631	7,140	89,771	100,105
Creditors : Amounts falling due < 1yr	<u>(4,067)</u>	<u>-</u>	<u>(4,067)</u>	<u>(19,878)</u>
Net Assets	<u>99,204</u>	<u>70,893</u>	<u>170,097</u>	<u>134,053</u>

Of the net assets in 2021, £33,889 related to restricted funds.