



**East of England Ambulance Service NHS Trust
Charitable Funds**

Annual Report and Accounts 2021/2022

Charity Registration No: 1047987

Registered Address: East of England Ambulance Service NHS Trust
Hospital Lane
Hellesdon
Norwich NR6
5NA

Annual Report and Accounts 2021/22

Trustee's Report

Legal and Administrative Information

Working name: East of England Ambulance Service Charity

Registered Name: East of England Ambulance Service NHS Trust Charitable Funds

Charity Commission Number: 1047987

Principal Office: Hospital Lane, Hellesdon, Norwich, NR6 5NA

Bankers: Barclays Bank, Norwich

Independent Examiners: Larking Gowen LLP, King Street House, 15 Upper King Street, Norwich, NR3 1RB

Trustee

The Charitable Trust, constituted by the Trust Deed, is administered and managed by the East of England Ambulance Service NHS Trust as Corporate Trustee of the Charitable Funds. The responsibility for the management and use of these funds held on trust generally lies with the board of a NHS body acting as corporate trustee.

Members of the East of England Ambulance Service NHS Trust Board from 1st April 2021 to 31st March 2022 were:

Nicola Scrivings, Trust Chair

Neville Hounsome, Chair of Charitable Funds Committee & Non-Executive Director

Wendy Thomas, Non-Executive Director

Carolan Davidge, Non-Executive Director (to 3 December 2022)

Alison Wigg, member of the Charity Committee Non-Executive Director

Mrunal Sisodia OBE, Non-Executive Director (from 1 May 2020)

Julie Thallon, Associate Non-Executive Director (from 4 January 2021)

Victoria Corbishley, Associate Non-Executive Director (from 1 February 2021)

Kiran Mahil, Associate Non-Executive Director (from 1 April 2021)

Tom Abell - Chief Executive Officer (from 2 August 2021)

Kevin Smith, Director of Finance and Commissioning

Marcus Bailey, Chief Operating Officer

Emma DeCarteret - Director of Corporate Affairs & Performance (from 1 December 2021)

Marika Stephenson - Director of People Services (from 1 December 2021)

Dr Simon Walsh - Interim Medical Director (from 1 December 2021)

Kate Vaughton, Director of Integration and Deputy Chief Executive Officer (from 14 February 2022)

Members who joined the East of England Ambulance Service NHS Trust Board after 31 March 2022:

Hein Scheffer Director of Strategy, Culture and Education (from 1 April 2022)

Melissa Dowdeswell - Director of Nursing, Clinical Quality and Improvement (from 1 July 2022)

Members who left the East of England Ambulance Service NHS Trust Board

John Syson, Interim Director of HR (to 7 April 2021)

Dr Tom Davis, Interim Chief Executive and Medical Director (to 30 November 2021)

Juliet Beal, Director of Nursing, Clinical Quality and Improvement (from 4 November 2020 to 3 May 2022)

Tom Burton - Interim Director of Strategic Planning (from 21 June 2021 to 29 April 2022)

Bob Champion - Interim Director of Workforce (from 12 April 2021 to 14 December 2021)

Raising funds to support the staff, volunteers, and local communities of the East of England Ambulance Service, strengthening the provision of outstanding care to patients

The East of England Ambulance Service Charity is the official charity of the East of England Ambulance Service NHS Trust which has the role of corporate Trustee of the charity. The charity plays a role in the delivery of the Trust's vision and purpose:

"Outstanding care, exceptional people, every hour of every day"

This is being achieved by:

- Supporting the wellbeing and development of staff and volunteers
- Supporting and resourcing the volunteers in saving lives across the East of England
- Supporting collaboration, building networks and relationships with other charities and NHS associated bodies

This report on the activities of the Charity for the 2021/22 year, highlights the main activities, fundraising and expenditure of the Charity during this year. Thank you to all those who contributed to the successful operation and delivery of charitable activities during this year, and all of the supporters and donors who have made these activities possible.

The East of England Ambulance Service Charity is a member of NHS Charities Together, the overarching membership body for NHS Charities. In recent years the East of England Ambulance Service Charity has been successful in applying for and receiving substantial grant funding from NHS Charities Together in support of community projects and wellbeing initiatives. In 2021/22 these funds have been able to support staff and volunteers in ways not normally provided for in the funding to NHS ambulance trusts, and for the coming years these funds provide for the support of a number of community and community response projects.

Activities 2021/22

The Trust administers a number of funds under the single umbrella registration. The funds for 2021/22 have been received from the public as unsolicited donations to the fund in general and on occasion to benefit a specific area of the Trust's operation. Income of £733,000 exceeds Expenditure of £421,000.

The main expenditure of the Charitable funds has been the provision of community based medical equipment such as community public access defibrillators, and the equipping and supporting of the Community First Responder groups who are volunteers operating throughout the six counties covered by the East of England Ambulance Service NHS Trust.

In the furtherance of charitable objectives to benefit the health of the population through the provision of patient welfare and amenities, £203,000 has been spent during the year to provide community public access defibrillators and cabinets, automated external defibrillators and other medical devices such as blood oxygenation monitors with community based first responder groups. A single project focussed on the replacement of community-based defibrillator batteries contributed to half this expenditure. This ensures the distributed communities covered by the Charity have timely local access to life saving equipment.

In the use of funds for the benefit of National Health Service staff, East of England Ambulance Service NHS Trust staff and volunteers have benefited from the expenditure of £177,000 on staff welfare and amenities, including the provision enhanced outdoor spaces at stations, provision of training equipment and materials, community first responder uniforms, TV licenses for stations, care packages, welfare wagons and retirement celebration contributions.

In ensuring the appropriate administration of the Charitable Fund, as well as compliance with Charity Commission requirements, the Fundraising Regulator and the Fundraising Preference Service, £41,000 has been expended on Governance costs, which comprises the independent examination of the annual accounts, recharge of the administration by the corporate Trustee, the East of England Ambulance Service NHS Trust, expenses for the finance software costs and membership fees for NHS Charities Together.

Accumulated reserves have grown for the Charitable Fund in the current year 2021/22 by £312,000 and in 2020/21 by £232,000. The growth in accumulated reserves is driven by the restricted grants with project expenditure arising over multiple years meaning restricted reserves are largely committed. The Charitable Funds Committee of EEAST oversee and provide guidance on how accumulated unrestricted funds held in reserves will be utilised to meet the objectives of the Charity in a timely manner without excessive reserves being built up.

Whilst the annual report and accounts are dedicated to delivery throughout the whole of the 2021/22 financial year, it is important to outline the significant effort across the financial year and ongoing into the 2022/23 period, as a result of the need for the healthcare system and supporting charities and organisations to respond to the Covid-19 pandemic and pressures in the healthcare system.

The Charitable Fund has experienced increased activities to support first responder groups who on top of their responding have directed their efforts towards broader community assistance. The Charitable Fund is registered with NHS Charities Together and across the financial year has secured £500,000 in restricted grants to enhance the well-being of NHS Staff, volunteers and patients impacted by COVID-19, as part of the COVID-19 response.

While restricted reserves have grown during 2021/22 the plans to utilise these funds have been developed as part of grant application processes to NHS Charities Together in securing these restricted funds, and with grants received in 2020/21 utilised for improving the welfare and wellbeing of staff during the response to the COVID pandemic having been utilised in the development of outdoor spaces at ambulance stations, in the provision of welfare food boxes, and in the issuance of thank you cards and pin badges to staff for their dedication to EEAST during the pandemic.

Donations and fund raising:

During 2021/22 the Charity has received £182,000 from donations in support of the Charity.

The support of individuals, companies and public minded organisations has ensured that despite the challenges presented during the year by the COVID-19 pandemic the Charity has received £182,000 in donations during the year. It is not possible to name and thank every individual and organisation from whom support has been received, with such a fantastic continuation of public support for the NHS and its supporting charities. It is a sign of how appreciated the vital work of the volunteer community first responder schemes are that the majority of donations are for the benefit of these schemes.

In June £10,000 was received from Smarter Metering Services for the benefit of Newmarket First Responders Group, this wonderful donation has enabled the group to purchase lifesaving equipment to improve community health outcomes. £10,130 was received from the Aviva Community Fund to the benefit of Norwich First Responders Group to fund kit and equipment to save lives in the community.

In September £16,466 was received from HeartCare Cardiac Support Group for the benefit of Waveney Community First Responders and allocated to the operation of a responding vehicle to enhance the urgent and emergency response provided to the community served by the Waveney CFR Group.

Donated funds were allocated to the replacement of 18 Automated External Defibrillators (AED) cabinets at main line railway stations across the east of England, with an upgraded polycarbonate cabinet. These new cabinets are more robust, vandal proof and the integrated heater will protect the AED from frost to ensures the AED remains “rescue ready” at all times.

Donated funds were also utilised to support a vitamin D wellbeing research project to sample a cross section of EEASt colleagues working throughout the Trust, to identify those with or at risk of vitamin D deficiency. Evidence obtained from the trial will ensure guidance will be offered to correct any deficiency in participating colleagues, and the findings will be used to inform the development of wellbeing resources to improve vitamin D awareness across the Trust.

Grants and Legacies:

During 2021/22 the Charity has received a £23,834 legacy from the estate of Brian Matthews for the benefit of Burwell Community First Responders Group. This generous consideration will allow for enhancements to the responsive care provided to the community served by the Burwell CFR Group.

During 2021/22 a total of £527,000 of grants has been received, £500,000 of which was received from NHS Charities Together. NHS Charities Together grant income has been recognised from two multistage grants awarded. £406,951 (being 80%) of £508,700 has been recognised for specific CFR projects from the NHS Charities Together Ambulance Grant in recognition of the vital work that ambulance charities do to support the work of the NHS. The grant funds falls equipment for eighteen targeted community first responder groups, to provide initial falls training and on-going annual recertification training to volunteers to increase community resilience across the East of England. The funds also support ten new CFR roving cars, all fully equipped with falls and CFR response kit and fully trained falls volunteers, to provide a mobile resource within communities to attend patients in a much wider geographic area.

The Ambulance Grants Programme from NHS Charities Together provided a further grant of £93,299 (being 80%) of £116,624 which has been recognised to support the Unmet Needs Navigator team, to pilot a community signposting programme for patients with unmet needs to wider community support pathways. The remaining 20% of these NHSCCT grants will be recognised when conditions are met.

During 2020/21 the charity was awarded grants from NHS Charities Together totalling £123.5k for the specific purpose of enhancing the wellbeing of colleagues, volunteers and communities affected by COVID-19. During 2021-22, these funds helped support several initiatives across the Trust including the distribution of over 120 benches across 80 sites to encourage the use of outside space. In addition, the charity opened a number of wellbeing gardens to provide colleagues with an area for relaxation, reflection and respite.

Governing Document and Charitable Objectives for the Public Benefit

The governing document is the Trust Deed dated 27 October 1994 updated by supplemental deed of declaration dated 31 March 2010.

The objects of the Charity as defined in the Trust Deed are: "The Trustees shall hold the trust fund upon trust to apply the income, and at their discretion, as far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service".

The Charitable Funds are managed to encourage charitable giving for the benefit of the East of England Ambulance Service NHS Trust patients and staff and to provide a safe, well administered fund for the receipt and investment of Charitable Funds.

Organisational Structure

The Trustee delegates responsibility for the day-to-day management of the Charitable Fund to officers within the Finance Directorate of East of England Ambulance Service NHS Trust.

The Board of the East of England Ambulance Service NHS Trust, acting as Corporate Trustee, have appointed a Charitable Funds Committee whose role is to advise the Board on the appropriate receipt, use and security of charitable monies, provide oversight, assurance monitoring of the charitable funds strategy and approach. It specifically gives detailed scrutiny to proposed expenditure and the annual charitable accounts and report.

Various procedures have been implemented to ensure the Charity's funds are received, applied and accounted for in accordance with accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published effective 1 January 2019.

Incoming Resources are subject to the controls of the East of England Ambulance Service NHS Trust's general receipting and recording procedure.

Relevant officers and volunteers throughout the Trust are identified as "Gatekeepers". Requests for expenditure from the Charitable Fund generated by Gatekeepers are reviewed by the Finance Directorate under the Director of Finance and Commissioning and are approved only if expenditure will be made in accordance with the Charity's objectives, and criteria for expenditure and priorities set out in the Charitable Funds Strategy. The Head of Financial Services or Deputy Head of Financial Services approves expenditure up to £1,500, the Head of Finance approves expenditure up to £5,000 and the Director of Finance and Commissioning is required to approve all expenditure requests in excess of £5,001 up to £25,000. Any expenditure request in excess of £25,000 must be approved by the Chief Executive, Director of Finance and Commissioning, and Charitable Funds Committee chair/member.

Going Concern:

The Trustee has considered the Charitable Trust's financial position at the time of signing the financial statements. Financial reserves are held which will provide for the ongoing operation of the Charity in delivering its objectives for the foreseeable future.

The Trustee has concluded that they have a reasonable expectation that the Charitable Trust has adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements. Therefore, they continue to adopt the going concern basis of accounting in preparing these financial statements. Further details can be found in the note 1.2.

Policies

Reserves Policy

The reserves policy is to encourage expenditure to benefit the purpose defined by the donor whilst protecting the funds which have a defined purpose and a committed expenditure profile. The unrestricted designated funds of the Trust cover three areas of purpose and control:

- 1) Community First Responder funds reserves are required to maintain the operational activities of responder groups, which can include training, medical and response equipment, vehicles and community defibrillators.
- 2) Ambulance Station funds reserves are required to support the wellbeing of staff and to enhance patient care, through for example wellbeing services, staff training and development, and provision of equipment or facilities in addition to that ordinarily afforded by the NHS.
- 3) Other designated funds reserves are required to support the continuation of specific directed groups such as cycle paramedics, chaplains, strategic fund and Daisy the vintage ambulance funds.

The Charity has 293 Community First responder funds, 40 Station funds and 20 other funds, alongside the General Fund.

An expenditure plan is required for all groups holding a balance of over £5,000, with excess balances designated to groups without plans swept to the general undesignated fund to ensure these accumulated funds are utilised in a timely manner towards the purposes of the Charity.

The Charity holds accumulated reserves of £1,534,000 at 31 March 2022. The restricted reserves are £482,000. The level of unrestricted reserves is £1,052,000, which reflects £616,000 of Community First Responder Funds, £102,000 of Station funds, and £59,000 of Other designated funds, and the General Fund of £275,000. There is no target level of reserves specified.

Investment Policy

The Trustee has determined that the reserves and working balances of the Charity will be maintained in a bank account specifically designed for Charity use with interest added without deduction of tax.

Risk

The Trustee has considered the financial, operational and compliance risks associated with the Charitable funds and is satisfied that the appropriate systems are in place to mitigate those risks.

Signed for and on behalf of the Corporate Trustee, East of England Ambulance Service NHS Trust (EEAST) by



Nicola Scrivings
Chair of EEAST
Date: 30/01/2023



Kevin Smith
Director of EEAST
Date: 30/01/2023

Statement of Trustee's responsibilities

The Trustee is responsible for preparing the Trustee Report and financial statements in accordance with applicable law and United Kingdom Accountings Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustee 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 of the charity for that period. In preparing these financial statements, the trustee is 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustee is responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

The Trustee confirms that, in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

Signed for and on behalf of the Corporate Trustee, East of England Ambulance Service NHS Trust (EEAST) by



Nicola Scrivings
Chair of EEAST
Date: 30/01/2023



Kevin Smith
Director of EEAST
Date: 30/01/2023

Independent Examiner's Report to the Trustee of the East of England Ambulance Service NHS Trust Charitable Funds

I report to the charity Trustee on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Larking Gowen LLP

Christopher Yeates FCA DChA

Larking Gowen LLP, Norwich

Date: 30 January 2023

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds £000	Restricted Funds £000	2022 Total Funds £000	2021 Total Funds £000
Income					
Donations		181	1	182	174
Legacies		24	-	24	64
Grants		27	500	527	146
Total Donations and Legacies		232	501	733	384
Investments & other income		-	-	-	5
Total income	2	232	501	733	389
Expenditure					
Charitable Activities					
Patients' welfare and amenities		105	98	203	88
Staff welfare and amenities		91	86	177	64
Governance costs	3	37	4	41	5
Total expenditure		233	188	421	157
Net movement in funds		(1)	313	312	232
Reconciliation of funds					
Fund balances brought forward at 31 March 2021		1,063	159	1,222	990
Transfer between funds		(10)	10	-	-
Fund balances carried forward at 31 March 2022		1,052	482	1,534	1,222

The notes at pages 13 to 20 form part of this account.

Balance Sheet as at 31 March 2022

	Note	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2022 £000	Total at 31 March 2021 £000
Current Assets					
Debtors and other assets	4	8	95	103	2
Cash at bank and in hand		1,092	493	1,585	1,227
Total Current Assets		<u>1,100</u>	<u>588</u>	<u>1,688</u>	<u>1,229</u>
Current Liabilities					
Creditors: Amounts falling due within one year	5	(48)	(106)	(154)	(7)
Total Net Assets		<u>1,052</u>	<u>482</u>	<u>1,534</u>	<u>1,222</u>
Funds of the Charity					
Income Funds:					
Unrestricted		1,052	-	1,052	1,063
Restricted	7	-	482	482	159
Total Funds		<u>1,052</u>	<u>482</u>	<u>1,534</u>	<u>1,222</u>

The notes at pages 13 to 20 form part of this account.

Signed for and on behalf of the Corporate Trustee, East of England Ambulance Service NHS Trust (EEAST) by



Nicola Scrivings
Chair of EEAST
Date: 30/01/2023



Kevin Smith
Director of EEAST
Date: 30/01/2023

Statement of Cash Flows for the year ended 31 March 2022

	Note	Year ended 31 March 2022 £000	Year ended 31 March 2021 £000
Cash flows from operating activities			
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		312	232
Reconciliation adjustments for:			
(Increase)/decrease in debtors	4	(101)	(2)
Increase/(decrease) in creditors	5	147	3
Net cash provided by (used in) operating activities		358	233
Cash flows from investing activities:		0	0
Cash flows from financing activities:		0	0
Change in cash and cash equivalents in the reporting period		358	233
Cash and cash equivalents at the beginning of the reporting period		1,227	994
Cash and cash equivalents at the end of the reporting period		1,585	1,227

Notes to the Accounts**Note 1 Accounting Policies****Note 1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 1.2 Going concern

The Trustee has considered the charity's position at the time of signing the financial statements, including but not limited to levels of financial reserves, utilisation plans, and potential economic factors in the wider economy.

Successful applications to NHS Charities Together across 2021/22 have continued to see restricted grants received in furtherance of the Charities objectives which see funds received in advance of the expected expenditure.

In November 2021 £406,951 of grant income was received from NHS Charities Together in support of CFR and Community Response schemes supported by the Charity with £101,738 included in the award but with the conditions unmet at March 2022. In January 2022 a further £93,299 of grant income was awarded and recognised being a receivable at 31 March 2022 yearend received in April 2022, with £23,325 included in the award but with conditions unmet at March 2022.

The Charity continues to hold substantial levels of free reserves. Based on this, the Trustee has concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements. They therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

Note 1.3 Income**a) General**

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

b) Legacies

Legacies are recognised on a case-by-case basis following the granting 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 measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity. £24k of legacies were received in 2021/22. £64k of legacies were received in 2020/21.

Accounting Policies continued

Note 1.3 continued:

c) Investment Income

Investment income is recognised on the accruals concept. This relates to bank interest receivable. This is apportioned to funds on the basis of weighted fund balance over the period.

d) Grant Income

A grant is recognised in income when the grant proceeds are received (or receivable) provided that the terms of the grant do not impose future performance-related conditions. If the terms of a grant do impose performance-related conditions on the recipient, the grant is only recognised in income when the performance-related conditions are met.

At 31 March 2022 two grants from NHS Charities Together have been awarded to the Charity with 80% of the value of the grant remitted to the Charity, and with 20% of the value dependant on matters relating to future performance related conditions. The 80% value has been recognised as income, with the 20% yet to be recognised as this is dependant on the Charities future performance. The payments for these grants and in two stages based on i) the award of the grant, and ii) the future performance conditions of the grant being met and the reporting of this confirmed and accepted by NHSCT 12 months into the projects the grants support.

At 31 March 2021 the grants received by the Trust from NHS Charities Together have been recognised as restricted income, reflecting that no performance-related obligations are identified to earn the grants, but that they are provided for a specific and restricted purpose.

Note 1.4 Expenditure

a) General

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

b) Charitable expenditure

Payments are made to third parties (including NHS bodies) in the furtherance of the funds held on trust's charitable objectives. They are accounted for on an accruals basis where the conditions for payment have been met or where a third party has a reasonable expectation that they will receive the payment. This includes payments made to NHS bodies. Payments are directly classified as patients' welfare or staff welfare dependent on the nature of the transaction.

c) Governance costs

These are accounted for on an accruals basis and are recharges of administration costs from East of England Ambulance Service NHS Trust, software maintenance costs and independent examination fees. These are apportioned to funds on the basis of weighted fund balance over the period. The Charity employees no staff, the Head of Charity and administrative assistants are employees of the East of England Ambulance Service NHS Trust (the corporate trustee of the Charity) and the costs recharged beginning 2021/22.

Accounting Policies continued

Note 1.5 Structure of funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustee has chosen to earmark for set purposes are classified as designated funds. The major funds held within these categories are disclosed on notes 6 and 7.

Note 1.6 VAT

Irrecoverable VAT is included in resources expended.

Note 2 Details of Material Income

	Unrestricted Funds £000	Restricted Funds £000	Total 2022 Funds £000	Total 2021 Funds £000
Material incoming resources				
General Fund	49	-	49	149
NHS Charities Together Restricted funds	-	500	500	126
Burwell First Responders	24	-	24	-
Waveney Car CFR	16	-	16	-
Newmarket Responders	11	-	11	-
Norwich Responders	10	-	10	10
Little Gaddesden Responders	7	-	7	-
Other funds	115	1	116	104
Total income	232	501	733	389

Note 3 Analysis of Governance Costs

	Unrestricted Funds £000	Restricted Funds £000	Total 2022 Funds £000	Total 2021 Funds £000
Independent Examination Fee	2	-	2	2
Software Licence	1	-	1	1
Miscellaneous fees and charges	-	4	4	2
Management resources	34	-	34	-
	37	4	41	5

To drive the achievement of charitable objectives additional management resources have been provided by the Corporate Trustee in the provision of a Head of Charity employed by the Corporate Trustee and recharged to the Charity.

Note 4 Analysis of Debtors and other assets	31 March 2022 £000	31 March 2021 £000
Amounts falling due within one year:		
Grants receivable from NHSCT	93	-
Prepayments and other receivables	7	2
East of England Ambulance Service NHS Trust	3	-
Total debtors	103	2

Note 5 Analysis of Creditors	31 March 2022 £000	31 March 2021 £000
Amounts falling due within one year:		
Accruals	26	3
East of England Ambulance Service NHS Trust	128	4
Total creditors falling due within one year	154	7

Note 6 Analysis of Funds**Note 6.1 Unrestricted Funds 2021/22**

	Balance 31 March 2021 £000	Incoming Resources £000	Resources Expended £000	Balance 31 March 2022 £000
Designated funds				
March Ambulance Station	25	-	-	25
Wisbech Ambulance Station	21	-	-	21
Norfolk First Responder Co-ordinator Fund	16	-	5	11
Head Office Fund	20	-	-	20
Wroxham Responders	20	-	-	20
Mundesley and Roughton First Responders	16	4	11	9
Chafford Hundred First Responders	16	3	1	18
Burwell First Responders	4	24	-	28
Death Levy	12	-	-	12
Waveney Car CFR	-	16	-	16
Beccles Community Responders	9	-	-	9
Necton Responders	8	-	-	8
Cambridge University Student and CFR	11	-	-	11
Glemsford First Responders	7	-	1	6
Haverhill First Responders	8	5	3	10
Wrentham and Area First Responders	8	-	-	8
Suffolk First Responder Co-ordinator Fund	7	-	-	7
Luton First Responders	11	4	6	9
Other Funds	844	176	216	804
Total	1,063	232	243	1,052

Other funds expended includes the £10k transfer to restricted reserves

Note 6.1 Unrestricted Funds 2020/21

	Balance 31 March 2020 £000	Incoming Resources £000	Resources Expended £000	Balance 31 March 2021 £000
Designated funds				
March Ambulance Station	25	-	-	25
Wisbech Ambulance Station	21	-	-	21
Norfolk First Responder Co-ordinator Fund	20	-	4	16
Head Office Fund	20	-	-	20
Wroxham Responders	20	-	-	20
Mundesley and Roughton First Responders	17	-	1	16
Chafford Hundred First Responders	15	2	1	16
Harwich Responders	13	-	9	4
Death Levy	12	-	-	12
Soham First Responders	11	1	9	3
Beccles Community Responders	10	-	1	9
Necton Responders	8	-	-	8
Cambridge University Student and CFR	8	4	1	11
Glemsford First Responders	8	-	1	7
Haverhill First Responders	8	-	-	8
Wrentham and Area First Responders	8	-	-	8
Suffolk First Responder Co-ordinator Fund	7	-	-	7
Luton First Responders	7	4	-	11
Other Funds	717	252	128	841
Total	955	263	155	1,063

Designated unrestricted funds are regularly reviewed and the designations removed where these have been identified as limiting the utilisation of these funds in line with the Charity's Reserves Policy.

Note 6.2 Details of Material Funds - Unrestricted Funds

Name of fund	Description of the nature and purpose of each fund
Norfolk First Responder Co-Ordinator	To assist with the provision of first emergency response for the county of Norfolk
March Ambulance Station	For the benefit of the crew of March Ambulance Station
Head Office Fund	To provide various benefits to the patients and staff of the ambulance service
Mundesley & Roughton First Responders	To assist with the provision of first emergency response for the Mundesley & Roughton area
First Responders East of England	To provide vehicles for first emergency response purposes
Death Levy	To provide financial compensation to the families of members of staff who die in service.
Beccles Community First Responders	To assist with the provision of first emergency response for the Beccles area

Glensford First Responders	To assist with the provision of first emergency response for the Glensford area
Cambridge University Students Responders	To assist with the provision of first emergency response for the Cambridge area
Haverhill Community First Responders	To assist with the provision of first emergency response for the Haverhill area
Necton Responders	To assist with the provision of first emergency response for the Necton area
Wisbech Ambulance Station	For the benefit of the crew of Wisbech Ambulance Station
Suffolk First Responder Co-ordinator Fund	To assist with the provision of first emergency response for the Suffolk area
Wroxham Responders	To assist with the provision of first emergency response for the Wroxham area
Chafford Hundred First Responders	To assist with the provision of first emergency response for the Chafford Hundred area
Burwell First Responders	To assist with the provision of first emergency response for the Burwell area
Wrentham and Area First Responders	To assist with the provision of first emergency response for Wrentham and the surrounding areas
Waveney Car CFR	To assist with the provision of CFR car for the Waveney area
Luton First Responders	To assist with the provision of first emergency response for the Luton area
Other Funds	To provide various benefits to the patients and staff of the ambulance service

Note 7 Analysis Funds

Note 7.1 Restricted Funds 2021/22

	Balance 31 March 2021 £000	Incoming Resources £000	Resources Expended £000	Balance 31 March 2022 £000
Material funds				
NHS Charities Together	124	500	188	436
Bernstein RRV	34	-	-	34
WB Wright - Cambridge City	1	-	-	1
Mental Health and counselling	0	10	0	10
Other funds	0	1	0	1
Total	159	511	188	482

Mental Health and counselling income includes a £10k transfer from unrestricted funds

Other funds

Ambulance Equipment Fund £430 has been received in 2021/22
 Newman - James Paget £200 has been received in 2017/18

Note 7.1 Restricted Funds 2021/22

	Balance 31 March 2020 £000	Incoming Resources £000	Resources Expended £000	Balance 31 March 2021 £000
Material funds				
NHS Charities Together	-	126	2	124
Bernstein RRV	34	-	-	34
WB Wright - Cambridge City	1	-	-	1
Total	35	-	-	159
Other funds				
Newman - James Paget	£200 has been received in 2017/18			

Note 7.2 Details of Material Funds Restricted Funds

<u>Name of fund</u>	<u>Description of the nature and purpose of each fund</u>
NHS Charities Together	During 2021/22 £500,250 has been recognised as income from two multistage grants awarded. £406,951 being 80% of £508,689 has been recognised for the CFR projects. £93,299 being 80% of £116,624 has been recognised in the Unmet Needs Navigator grant. The remaining 20% of these NHSCT grants will be recognised when conditions are met. During 2020/21 £125,600 was received from 4 distributions from NHS Charities Together for the purpose of enhancing the provision of welfare and staff and patient services during the COVID-19 pandemic.
Mental Health and counselling	During 2020/21 paramedic Dionne Jones an apprentice emergency care support worker at the East of England Ambulance Service NHS Trust (EEAST), walked ten kilometres a day for 30 days around Bedfordshire, while shielding, to raise over £10,000 to support colleagues who were working on the front line during the pandemic, to go towards mental health and well-being of ambulance staff including counselling and therapy. This has been classified as a restricted reserve in 2021/22.
Bernstein RRV	To provide ambulance services for the Cromer Area
WB Wright - Cambridge City	To provide medical equipment for the Cambridge City area
Newman - James Paget	£200 to provide equipment for Ambulances operating to James Paget Hospital
Ambulance Equipment Fund	£430 has been received in 2021/22

Note 8 Connected Organisations

East of England Ambulance Service NHS Trust is the Charities' Corporate Trustee and as such is a connected organisation

The East of England Ambulance Service NHS Trust (EEAST) provide emergency and urgent care, non-emergency patient transport services, and telephone and online clinical advice services to the six counties of Norfolk, Suffolk, Essex, Hertfordshire, Bedfordshire and Cambridgeshire. During the year 1 April 2021 to 31 March 2022 EEAST has continued to play a critical role in responding to the COVID-19 pandemic. The Board of EEAST, acting as Corporate Trustee, have appointed a Charitable Funds Committee whose role is to advise the Board on the appropriate receipt, use and security of charitable monies, provide oversight, assurance monitoring of the charitable funds' strategy and approach. It specifically gives detailed scrutiny to proposed expenditure and the annual charitable accounts and report.

	<u>2021/22</u>	<u>2020/21</u>
Turnover of EEAST £'000	400,345	402,193
Net surplus/(deficit) for EEAST after impairments and revaluations £'000	(9,695)	436

*Values disclosed above are prepared and audited in line with the DHSC Group Accounting Manual

The full annual report of EEAST is available on their website at:

<https://www.eeastamb.nhs.uk/about-us/current-annual-report-and-quality-account-documents.htm>

Note 9 Other

During the year neither the Trustee nor members of the key management staff or parties related to them has undertaken any material transactions with the Charitable Trust.

The East of England Ambulance Service NHS Trust (EEAST) provides administrative and management services to the Charitable Trust, for which a charge of £34,397 (reflecting actual costs) has been made for the 2021/22 financial year (£400 for 20/21). At 31 March 2022 the Charity has a payable to EEAST of £127,818 arising from transactions settled by EEAST on behalf of the Charity.

All members of the NHS Trust Board act on behalf of the Trust in its capacity as the Corporate Trustee of the Charitable Trust.

Note 10 Independent Examiner Remuneration

The independent examiner's remuneration of £2,100 including VAT (2020/21: £1,524) related solely to the independent examination with no other additional work undertaken.