

**South Central Ambulance Charity**

**Annual Report and Financial Statements  
for the Year Ended  
31st March 2023**

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH CENTRAL AMBULANCE CHARITABLE TRUST

I report on the accounts for the period ended 31st March 2023 set out on pages 2 to 17.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

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

### Basis of the 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 statements 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 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have 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.

  
Gavin Fernandes FCA  
MG Group (Professional Services) Ltd  
Chartered Accountants  
166 College Road  
Harrow  
Middlesex  
HA1 1BH

Date:

5/12/23

## **SOUTH CENTRAL AMBULANCE CHARITY (Registered No 1049778)**

### **Trustee's Annual Report for the year ended 31 March 2023**

#### **Introduction**

This annual report has been prepared in accordance with the following directions:

Charity Smp (Statement of Recommended Practice) 2019 (FRS102) effective 2019.  
Charities Acts 1993, 2006 and 2011

#### **Registered Address**

The principal address of the Charity is Units 7 - 8, Talisman Business Centre, Talisman Road, Bicester, Oxfordshire, OX26 6HR

#### **Trustee**

The Trustee of the Charity is the South Central Ambulance Service NHS Foundation Trust. The Directors of the Foundation Trust are also charged with the management of the Charity.

The Directors of the Charity were as follows:

#### **Chairman and Non Executive Directors**

Professor Sir Keith Willett CBE  
Mike Hawker (Resigned 31/12/22)  
Les Broude  
Nigel Chapman  
Ian Green OBE  
Mike McEnaney (Appointed 01/01/23)  
Dr Anne Stebbing  
Dr Henrietta Hughes (Resigned 30/09/22)  
Sumit Biswas  
Dr Dhammika Perera (Appointed 20/02/23)

#### **Executive Directors**

David Eltringham (Appointed 06/03/23)	Chief Executive SCAS FT
Will Hancock (Resigned 31/03/23)	Chief Executive SCAS FT
Stuart Rees (Appointed 01/07/23)	Interim Director of Finance
Aneel Pattni (Appointed 01/10/22)	Chief Finance Officer
Paul Kempster	Chief Operating Officer
Professor Helen Young	Chief Nurse
Mike Murphy	Chief Strategy Officer
Dr John Black	Chief Medical Officer
Melanie Saunders	Chief People Officer
Daryl Lutchmaya (Appointed 17/04/23)	Chief Governance Officer

#### **Key Management Personnel**

Vanessa Casey	Chief Executive Officer
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#### **Bankers to the Charity**

Lloyds Bank PLC High Street, Winchester, Hants

#### **Independent Examiners**

MG Group  
166 College Road, Harrow, Middlesex, HA1 1BH

#### **Funds Held**

These arise primarily as a result of donations from members of the public, from those who have used the ambulance service, companies and other organisations. The main purpose for the use of these donations is for any charitable purposes relating to the general or any specific purposes of the South Central Ambulance Service NHS Trust (including for the benefit of both patients and staff) or to purposes relating to the health service.

In administering the funds of the Charity, the Trustees aim to provide public benefit in buying essential equipment, supporting the Community Responder Schemes and improving staff facilities and welfare.

#### **Statement of Financial Activities**

During the year, income of £495k (2021/22 £989k) was received and £610k (2021/22 £888k) was expended. The balance carried forward for all funds totalled £405k (2021/22 £517k).

**Trustee's Annual Report for the year ended 31 March 2023**

**Accounting Policies**

The accounting policies used in the preparation of the accounts are shown on pages 11 to 13 of the financial statements.

**Our Purpose**

To support the work of South Central Ambulance Service NHS Foundation Trust (SCAS) as it delivers exceptional care and improves outcomes for the people and patients in our local communities.

**Our Vision**

Inspiring people to volunteer, donate or fundraise for us to ensure we are always here serving patients, their families, and our wider communities when they need us.

**Our Core Values**

Our values are at the heart of everything we do. They are what drive us and we work tirelessly to uphold them in all we do, every day.

**Community** – Working together as a dedicated community of volunteers, we take exceptional pride in the work we do and the difference we make to the lives of those we serve in our communities.

**Care** – Valuing everyone we work with and support, showing them compassion and empathy, and treating them with the dignity, kindness and respect they deserve.

**Transformation** – Utilising our professional, fully trained volunteers to have greater patient impact and enhance lives.

**Innovation** – Being at the forefront of trialling and creating new initiatives for our volunteers to support the delivery of best-practice patient care.

Our Charity supports our community of volunteers who make a meaningful difference to the health, wellbeing and safety of their neighbours – those who live and work in the local communities we serve. Thanks to generous donations from our supporters, we help SCAS go further by providing initiatives, programmes, training and services to support the crucial work of South Central Ambulance Service. This includes:

- Providing equipment, uniform and training, for our volunteer Community First Responders (CFRs) and Co-Responders so they can deliver vital first-response care to the sick and injured.
- Funding additional medical equipment, training and support for SCAS's frontline staff.
- Supporting the physical wellbeing and mental health of all our staff and volunteers.
- Supporting our Patient Transport Volunteers, who convey patients to non-emergency medical appointments.
- Delivering our volunteer strategy and creating new and fulfilling volunteer roles.

**Summary of Main Achievements**

This year the Charity has continued to enhance its effectiveness and impact following the difficult years of the Covid pandemic by funding our volunteer programmes and supporting staff and volunteer wellbeing. Fundraising remains challenging with levels of funds raised lower than in previous years in some areas. Other factors such as the continued cost of living crisis mean these challenges are likely to continue for some time yet.

**Mental Health and Wellbeing**

During the year we were fortunate to receive a grant of £99,000 from NHS Charities Together to support staff and volunteer mental health and wellbeing. Recognising the huge impact of the Covid pandemic, the continued increase in calls to our 999 and 111 services as well as the long handover delays at Emergency Departments, this funding enabled us to work with our SCAS Health and Wellbeing Team to support our people.

This work is being managed by SCAS's Health and Wellbeing Team and has continued throughout the year. 21 staff went through the Long Covid Recovery programme and a final cohort of seven will complete the programme next year. Feedback from those taking part demonstrated the value of the support which focused on a combination of cognitive behavioural therapy, functional and pulmonary rehabilitation exercises, mindfulness-based relaxation, and a support package of resources for staff to continue their own progress.

*"Great positive thinking work that has boosted my mental health..."*

*"It's the best thing SCAS has ever done for me over the years..."*

The "Sustaining Resilience at Work" programme seeks to support staff and managers to identify stress at an early stage and be able to manage and deal with it to prevent long term damage. Fifteen delegates were enrolled on a two-day BTEC level 3 course with facilitators, March on Stress. This practitioner's course enables staff to spot the signs of psychological distress that may otherwise go unnoticed and how to signpost and support colleagues. A further eight staff will also be trained. The course will finish in September 2023 and the pilot findings will inform a business case to SCAS to further develop this programme to support staff.

The grant has also enabled staff to attend bereavement training created by Cruse Bereavement to focus on a number of areas that are particularly pertinent to the ambulance sector, including dealing with suicide and major trauma. Both of these areas can have a major impact on our frontline staff and are challenges they regularly encounter that others outside of the ambulance sector may never experience. The focus on how to deal with these situations, as well as the recurring nature of the impact of these incidents is covered in the course.

*"It has put my personal loss this year into a better perspective and made me realise I am 'normal' and it has given me learnings for sharing empathy and better understanding when dealing with relatives, even more than I had previously..."*

Over the course of the grant, eighty staff and volunteers are also being trained as mental health first aiders.

### Community First Responders & Co-Responders

During the year we had 768 Community First Responders and Co-Responders volunteering for us. They primarily responded within a three-mile radius of their home location. Those responding use a dynamic response vehicle to cover an area within SCAS where our clinical coordination centres need them the most. Together, our CFRs and Co-Responders from the military, police and fire and rescue services attended 27,804 emergency 999 incidents in 2022-2023.

During this time those trained to do so attended 869 non-injury falls incidents and attended 1095 "concern for welfare" calls. This deployment model assists the Trust and patients by ensuring SCAS only sends a staff frontline resource if necessary. To enable this, we have 52 responder vehicles equipped to attend these lower acuity calls. Research shows that elderly and frail patients, who may have been at risk of having a long wait for an emergency ambulance response for a non-injury fall, will in most cases be able to be seen more quickly by our volunteer responders and helped off the floor. This is particularly beneficial not just because it ensures more clinically crewed ambulances and rapid response cars are available for patients suffering life-threatening emergencies, but also because it is proven that morbidity increases every hour that a frail and/or elderly patient is left on the floor without medical intervention.

### Volunteer Strategy

Last year the Charity, working in conjunction with SCAS teams in Community Engagement and Training and Patient Transport Services, created our first volunteer strategy. At the start of this year, we recruited our first dedicated Volunteer Manager, Sarah Callaghan, to oversee the strategy and to bring together our volunteer experiences across SCAS. Sarah joined us from the Dimensions Charity and during the year she has worked alongside the Charity and SCAS colleagues to develop a new comprehensive volunteer database and to review and update our volunteer recruitment processes.

During the year we successfully bid for a Volunteer to Career grant which will be spent in the next financial year. This grant will support volunteers coming into the Trust to learn more about the pathway to paid roles within SCAS and the wider NHS. This year we also recruited new dispatch volunteers to work in our Clinical Coordination Centre in Otterbourne, Hampshire, dispatching CFRs to incidents. We have also been able to increase the number of volunteer car drivers for non-emergency patient transport journeys being recruited. Our welfare volunteers continued to support frontline teams providing refreshments at our local hospitals during handover delays. The Volunteer Manager role is funded by SCAS as part of its commitment to volunteering across the Trust.

Helen Vine, the newly appointed Strategic Lead for Volunteering at the Association for Ambulance Chief Executives (AACE) visited us in August to learn more about volunteers at SCAS. We will be working with Helen over the coming year to support the development of volunteers in the ambulance service.

This year we received a £18,000 legacy gift from the estate of the late Mr John Basil Bannister to support Community First Responders in the Chalgrove area of Oxfordshire. This legacy will be used to provide a Dynamic Response Vehicle for our CFRs in the area.

### Income Generation

Income this year has dropped to a level more usually seen by the Charity with fewer grants than in the Covid years. We did, however, continue to see support from NHS Charities Together for the continuance of our projects for Enhanced CFRs; Out of Hospital Cardiac Arrest and support and training in residential homes. The Charity also received a grant of £30,000 from NHS Charities Together to support the development of the Charity and its fundraising. This grant will be used to develop our corporate fundraising; create new literature for our legacy and in memoriam fundraising as well as for communications work to support the Charity's internal and external PR. The Charity team will also benefit from further training in the use of our CRM and financial databases.

Individual giving has continued to struggle this year with fewer individual donations than in previous years. The change in how people give has become clear and like others we have gravitated towards digital fundraising. We have started out on the digital journey, but we still need to do more to make our website and digital platforms easy for supporters to find and use and to really embed the technology that is now available to us. We saw a marked decrease this year in the number of individuals creating their own fundraising events. Following increased levels of participants for virtual events during Covid this has now changed significantly. Our annual Outrun an Ambulance event continued again for the second year and this year raised £6,471.71. The 2023 event was launched in January.

There have been many individual stories of outstanding and dedicated fundraising.

Community First Responder, Ian Taylor, organised a series of supermarket bucket collections through the year in his local community in West Hampshire. Over £9000 was raised in total and we are enormously grateful to Ian and all those who donated. In Buckinghamshire long standing supporter Roger Jefcoate CBE DL, again gave a grant of £7000 through the Roger and Jean Jefcoate Trust. As per the Trust's wishes this is an unrestricted donation which can be held in our reserves or used in anyway that is needed. Our volunteers across the region engaged in many fundraising activities as well as generating income by providing first aid cover at events. This year income generated by our volunteers was over £51,000 which was above our estimated targeted and is encouragingly moving back towards our pre-Covid fundraising levels. Our volunteers fundraise alongside their patient care duties, and we are very grateful for their work in our communities. CFR Denise Hutchinson became Ladies' Captain at her local golf club in Ascot at the start of the year and raised funds during 2022-23 culminating in a Charity golf day in April 2023. Thank you to all those at Mill Ride Golf Club in Ascot for their support.

Berkshire Community First Responder, Tony Larks, initiated a 24-hour CPR-A-Thon at his company Tanium in Green Park, Reading. Tony had previously organised some basic life support awareness training for teams of staff at Tanium and this initiative was to raise funds to support the Charity and its work. The team raised an amazing £11,800 with global colleagues supporting their UK teams through the night to keep going!

Last year colleagues at our Didcot Ambulance Station were saddened to hear of the untimely passing of a much-loved team member and colleague Chris Dark. This year members of the team decided to climb Pen-Y-Fan in the Bannau Brycheiniog (Brecon Beacons) in memory of SCAS paramedic, Chris. The team raised £2,262. Another SCAS staff team from Andover Station took on a 24-hour three peaks challenge raising £2,448.

A number of businesses also chose to support us this year and the Oxford Branch of Coventry Building Society made us as their Charity of the Year. As well as raising funds this gave us a shop window to showcase our work in the local community.

Support from the corporate world included working with Southern Co-Op stores across Hampshire and volunteer match funding from Microsoft, BP and IBM supporting employees who volunteer as Community First Responders. We worked alongside Pump Technology and London Irish Rugby Foundation to place a series of public access defibrillators across Berkshire and to promote bystander CPR to promote better outcomes for out of hospital cardiac arrest. Our SCAS BASICS team also worked with Southampton City Council to train staff to deal with catastrophic bleeds and to provide bleed control kits.

As always there are too many organisations to mention individually but we are enormously grateful to everyone in their local communities, parish councils, event committees and organisations who support us and we would like to thank our many staff and volunteers who take part in fundraising in addition to the lifesaving work they already do.

## CHARITABLE TRUST ACCOUNT - SOUTH CENTRAL AMBULANCE CHARITY - 2022-2023

### **How we spent our funds**

The Charity continues to fully fund the Community First Responder and Co-Responder programme and is now looking to grow our support across other areas of volunteering at SCAS. This year for example, we were able to fund uniform and expenses for our welfare volunteers and to support the welfare vans available at acute hospitals to support staff impacted by handover delays. We are looking forward to working more closely next year with colleagues and volunteers in our Patient Transport team.

Total expenditure during the year was £631,430 of which £417,879 was charitable expenditure to fulfil our objectives. Of this £288,651 was used to maintain and equip our Community First Responders and Co-Responders. A further £98,000 has been spent on equipment and training funded by restricted grants from NHS Charities Together which include new lifting cushions and Raiser chairs for our CFRs; Bereavement counselling support and mental health first aid training as part of our mental health and wellbeing grant. The remainder was spent on public access defibrillators in the community, volunteer expenses and internal grants to support staff projects.

### **Central Charity Costs**

Our expenditure is carefully managed to ensure that as much as possible can be spent on fulfilling our charitable objectives. It is also important we are able to invest in the growth of the Charity, in particular our fundraising. This year just under £4,000 was spent on banners and promotional goods for fundraising events which includes school talks to support our wider objectives of promoting basic life-saving skills. We also purchased new contactless donation devices and updated the payment portal on our website. Our staff salaries represented 29% of our overall expenditure, a ratio which is not unusual when a charity is in its growth phase. The Charity has no directly employed staff, but five members of staff were employed by SCAS to work for the Charity. Costs for four of these employees are recharged to the Charity. Staff are paid on the same terms and conditions as other NHS employees. Remuneration of these employees is reviewed annually and increased in line with nationally agreed increases in pay scales.

### **Awards**

Once again, we were able to nominate staff and volunteers in the annual Helpforce awards. The Helpforce Awards celebrate the impact of volunteering in health and care. This year, South Central Ambulance Service's Operations Manager, Jack Ansell was the winner of the volunteer to Career – Volunteer of the Year Award. Jack works closely with South Central Ambulance Charity leading the Hampshire Community Engagement and Training Team supporting, training and managing Community First Responders across the county. As a paramedic himself, Jack also continues to volunteer alongside his paid role, as part of the SCAS BASICS team. The BASICS team are enhanced emergency responders and this new voluntary team at SCAS have been supported by the Charity. Head of Community Engagement and Training, Nic Dunbar was highly commended in the Health Leader Champion for Volunteering Category. Working closely with the Charity, Nic has been an advocate for volunteers throughout SCAS for many years and continues to lead our CFRs and to increase their level of training and scope in supporting patients.

### **Governance**

South Central Ambulance Charity is a member of the Fundraising Regulator and NHS Charities Together. As such it conforms to the code of conduct set out by these organisations. The Charity is overseen by the Charitable Funds Committee, a sub Committee of the SCAS Board, who meet on a quarterly basis. The Committee is chaired by a Non-Executive Director, Nigel Chapman and attended by other Non-Executive and Executive Directors. The Charity CEO, Head of Community Engagement and Training, Financial Reporting Manager and the CFR Governor also attend these meetings. SCAS Governors are invited to attend as observers.

The Charity's risk register is reviewed at each meeting and the reserves policy and terms of reference are reviewed each year. The Committee also review and agree spending priorities, income generation targets and applications for internal grants to be made by the Charity. There is a scheme of delegation in place.

There were no complaints received relating to the Charity during the year.

### **Charity Reserves Policy**

The Charity's unrestricted reserves have decreased during the year, and this is being managed by the Committee. Further funds of a significant scale will be realised in the first quarter of the next financial year which will ensure the Charity continues to maintain an appropriate level of reserves. Designated funds have been identified to ensure the Charity can maintain the level of support required to fund our Community First Responder and Co-Responder activity.

### **Risk Management**

The Trustees have reviewed the major risks to which the Charity is exposed, and processes and systems have been established to mitigate those risks. An organisational risk register is reviewed at quarterly meetings.

*Nigel Chapman*

Nigel Chapman  
Chair, Charitable Funds Committee

### **Declaration**

I, declare in my capacity as a member of the South Central Ambulance Corporate Trustee, that:

the trustees have approved the report above and have authorised me to sign it on their behalf.

*[Signature]*

Chairman  
Date: 6 September 2023

**SOUTH CENTRAL AMBULANCE NHS FOUNDATION TRUST  
SOUTH CENTRAL AMBULANCE CHARITY**

**FUNDS HELD ON TRUST  
ANNUAL ACCOUNTS  
CHARITY NUMBER 1049778**

**FOREWORD TO ACCOUNTS 2022/23**

**PREPARATION**

These accounts have been prepared by the Trustees in accordance with:

Accounting and Reporting by Charities-Statement of Recommended Practice(Sorp 2019) (FRS102) effective 2019.

Accounting Standards  
Charity Acts 1993, 2006 and 2011

**STATUTORY BACKGROUND**

The South Central Ambulance NHS Trust was established under SI 2006 No 1924, effective from 1st July 2006 and became the South Central Ambulance Service NHS Foundation Trust on 1st March 2012. This change does not affect the operation of South Central Ambulance Charitable Trust.

The South Central Ambulance Charitable Trust with a registration number of 1049778 was established by supplemental deed, dated 4th October 2007

These Accounts represent the twelfth year of the South Central Ambulance Charitable Trust

**MAIN PURPOSE OF THE FUNDS HELD ON TRUST**

The main purpose of the charitable funds held on trust is to apply income for any charitable purposes relating to the general or any specific purposes of the South Central Ambulance Service NHS Foundation Trust (including for the benefit of both patients and staff) or to purposes relating to the health service.

**Statement of trustees' responsibilities**

The trustees are responsible for:

keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust and to enable them to ensure that the accounts comply with requirements in the Charities Acts 1993, 2006 and 2011 the Charities SORP 2015(FRS102) effective 2019. Accounting Standards

establishing and monitoring a system of internal control; and

establishing arrangements for the prevention and detection of fraud and corruption.

The trustees are required under the above provisions to prepare accounts for each financial year. These accounts give a true and fair view of the financial position of the funds held on trust. In preparing those accounts, the trustees are required to:

apply on a consistent basis accounting policies laid down by the Charity Commission

make judgements and estimates which are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 8 to 17 attached have been compiled from and are in accordance with the financial records maintained by the trustees.

By Order of the South Central Ambulance Foundation NHS Trust Board and Corporate Trustee

Signed:



Chairman..... Date: 6 September 2023



## Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	2022-23 Total Funds	2021-22 Total Funds
		£000	£000	£000	£000
<b>Incoming resources</b>					
Donations and Legacies	2	189	255	444	908
Other	2	51	0	51	81
<b>Total incoming resources</b>	2	<b>240</b>	<b>255</b>	<b>495</b>	<b>989</b>
<b>Resources expended</b>					
Charitable expenditure					
Activities in furtherance of charity's objectives	3	(404)	(113)	(517)	(804)
Costs of generating funds	4	(93)	0	(93)	(81)
<b>Total resources expended</b>		<b>(497)</b>	<b>(113)</b>	<b>(610)</b>	<b>(885)</b>
Net incoming/(outgoing) resources before Transfers		(257)	142	(115)	104
Re-classification of Restricted Funds		37	(37)	0	0
<b>Net incoming/(outgoing) resources</b>		<b>(257)</b>	<b>142</b>	<b>(115)</b>	<b>104</b>
<b>Net movement in funds</b>		<b>(220)</b>	<b>105</b>	<b>(115)</b>	<b>104</b>
Fund Balances brought forward at 1 April 2022		262	258	520	416
<b>Fund Balances carried forward at 31 March 2023</b>		<b>42</b>	<b>363</b>	<b>405</b>	<b>520</b>

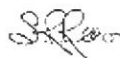
The notes at pages 11 to 17 form part of these financial statements

## Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £000	Restricted Funds £000	Total at 31 March 2023 £000	Total at 31 March 2022 £000
<b>Total Fixed Assets</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Current Assets</b>					
Inventories	6	29	0	29	32
Receivables	7	55	0	55	46
Investments and deposits		0	0	0	0
Cash at bank and in hand		134	363	497	621
<b>Total Current Assets</b>		<u>218</u>	<u>363</u>	<u>581</u>	<u>699</u>
<b>Current Liabilities</b>					
Payables: Amounts falling due within one year	8	(176)	0	(176)	(179)
<b>Net Current Assets</b>		<u>42</u>	<u>363</u>	<u>405</u>	<u>520</u>
<b>Total Net Assets</b>		<u>42</u>	<u>363</u>	<u>405</u>	<u>520</u>
<b>Funds of the Charity</b>					
Income Funds:					
Restricted	9	0	363	363	258
Unrestricted		42	0	42	262
<b>Total Funds</b>		<u>42</u>	<u>363</u>	<u>405</u>	<u>520</u>

The notes at pages 11 to 17 form part of this account.

Signed:



Date: 06 September 2023

**Statement of Cash Flows for the year ended 31 March 2023**

	<b>Total at 31 March 2023 £000</b>	<b>Total at 31 March 2022 £000</b>
Net Incoming (outgoing) resources	<b>(115)</b>	104
Increase (decrease) in creditors	<b>(3)</b>	102
(Increase) decrease in debtors	<b>(9)</b>	3
(Increase) decrease in stock	<b>3</b>	(12)
Cash Flows from investing activities		
Interest income	<b>0</b>	0
Increase / (decrease) in cash and cash equivalents in the year	<b>(124)</b>	197
Total cash and cash equivalents at start of the year	<b>621</b>	424
<b>Total cash and cash equivalents at the end of the year</b>	<b>497</b>	621

## Notes to the Accounts

### 1. Accounting Policies

#### 1.1 Accounting Convention

The financial statements have been prepared under the historic cost convention, as modified for the revaluation of certain investments, and in accordance with applicable United Kingdom accounting standards and policies for the NHS approved by the Secretary of State and the Statement of Recommended Practice "Accounting and Reporting by Charities" 2019.

#### 1.2 Incoming Resources

- a) All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
  - i) entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable;
  - ii) certainty - when there is reasonable certainty that the incoming resource will be received;
  - iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.
- b) Legacies  
Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

#### 1.3 Resources expended

The funds held on trust accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

- a) Cost of generating funds  
The cost of generating funds are the costs associated with generating income for the funds held on trust.
- b) Grants payable  
Grants payable are payments, made to third parties (including NHS bodies) in the furtherance of the funds held on trust's charitable objectives.
- c) Irrecoverable VAT  
Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**1.4 Structure of funds**

**Endowment:**

These are funds, which cannot themselves be spent, but are held as capital to generate income for charitable purposes

**Restricted:**

These are funds that have a legal restriction (subject to a Trust) and must be spent for a specific purpose-details shown at notes 9.1 and 9.2.

**Unrestricted:**

Unless there is clear evidence of a Trust being created at the point of receipt, then the Charity Commission takes the view that donations should be classified as "unrestricted"

In practice most donations received by the Charity are from donors expressing a desire, wish or recommendation that the Charity will use it in a certain way. Such donations are normally allocated to designated funds within the Charity's Accounts for that purpose, but if the purpose cannot be fulfilled the Trustee's can apply the donations for a further purpose in furtherance of the Charity's objects, after taking all factors into consideration.

**1.5 Fixed Assets**

The Charity has no Fixed Assets

**1.6 Investment Fixed Assets**

The Charity has no Investment Fixed Assets

**1.7 Short Term Investments**

The Charity has no short term investments

**1.8 Change in the Basis of Accounting**

There has been no change in the basis of accounting during the year

**1.9 Prior Year Adjustments**

There are no prior year adjustments

**1.10 Related Party Transactions**

During the year none of the Trustees or members of key management or parties related to them have undertaken any transactions with the South Central Ambulance Charitable Trust. No expenses or remunerations have been paid to the Trustees

**Notes to the Accounts (continued)**

**1.11 Post Balance Sheet Events**

The charity does not have any Post Balance Sheet Events

**1.12 IFRS Implications**

With the introduction of IFRS in the NHS, these accounts will still continue to be submitted to the Charity Commission under the Charities SORP which doesn't include IFRS 16. However, under IFRS, as these charitable funds are under the control of the South Central Ambulance Service Foundation NHS Trust Board as Corporate Trustee, they may have to be consolidated within the Statutory reporting of the Trust subject to materiality considerations in future years.

CHARITABLE TRUST ACCOUNT - SOUTH CENTRAL AMBULANCE CHARITY - 2022-2023  
Notes to the Accounts (continued)

2. Details of Material Incoming Resources

2.1	Incoming Resources	Unrestricted Funds	Restricted Funds	Total 2022-23 Funds	Total 2021-22 Funds
		£000	£000	£000	£000
	<b>Donations and Legacies</b>				
	Donations received	188	0	188	133
	Legacies received	0	18	18	96
	Grants received	1	237	238	679
	Sub-total	189	255	444	908
	<b>Other</b>				
	Sale of old CFR vehicles	0	0	0	0
	Reimbursement of outgoing funds	0	0	0	0
	Other	51	0	51	81
	Material Grants	0	0	0	0
		51	0	51	81
	<b>Total other incoming resources</b>	<b>240</b>	<b>255</b>	<b>495</b>	<b>989</b>
2.2	<b>Grants Received and Material Grants</b>	Unrestricted Funds	Restricted Funds	Total 2022-23 Funds	Total 2021-22 Funds
		£000	£000	£000	£000
	NHS Charities Together	0	213	213	519
	Other	1	24	25	160
	<b>Total grants received</b>	<b>1</b>	<b>237</b>	<b>238</b>	<b>679</b>

3. Details of Resources Expended - Activities in furtherance of charity's objectives

3.1	Other	Unrestricted Funds	Restricted Funds	Total 2022-23 Funds	Total 2021-22 Funds
		£000	£000	£000	£000
	<b>Other:</b>				
	Equipment and vehicles	261	14	275	181
	Grants and Projects	3	99	102	507
	Miscellaneous	34	0	34	18
		298	113	411	706

Included within Equipment and vehicles are vehicle running costs, uniform costs, equipment purchases and telecommunications costs for the CFR's.

3.2	<b>Grants</b>
During the year £102k was spent on grants and projects (2021/22 £507k). Included within this was £31k for the Enhanced CFR project funded by NHS Charities Together. £23k was spent on equipment for the SCAS BASICS advanced paramedic team from a grant awarded by the British Association for Immediate Care. £38k supported our Staff and Volunteer Mental Health and Wellbeing programme with funding awarded by NHS Charities Together. £10k was spent this year to support our welfare vehicles during handover delays from funding awarded by NHSE.	

3.3	<b>Management and Administration Costs</b>	Unrestricted Funds	Restricted Funds	Total 2022-23 Funds	Total 2021-22 Funds
		£000	£000	£000	£000
	Management Recharge Costs	106	0	106	96
	Governance Costs	0	0	0	2
		106	0	106	98
	<b>Sub-total Activities in furtherance of charity's objectives</b>	<b>404</b>	<b>113</b>	<b>517</b>	<b>804</b>

CHARITABLE TRUST ACCOUNT - SOUTH CENTRAL AMBULANCE CHARITY - 2022-2023  
Notes to the Accounts (continued)

4. Costs of Generating Funds

	Sub-total b/f Note 3 (page 14)	<u>404</u>	<u>113</u>	<u>517</u>	<u>804</u>
<b>4</b>	<b>Costs of Generating Funds</b>	Unrestricted Funds £000	Restricted Funds £000	<b>Total costs 2022-23 £000</b>	<b>Total costs 2021-22 £000</b>
	Promotional Goods & Event Costs	4	0	4	7
	Leaflets & Promotion	5	0	5	2
	Management Recharge - Fundraisers	82	0	82	67
	Website	2	0	2	5
		<u>93</u>	<u>0</u>	<u>93</u>	<u>81</u>

Included within Costs of Generating Funds for 22/23 is an amount of £82k relating to the costs of the fund raisers (2021/22: £67k).

Total Costs	<u>497</u>	<u>113</u>	<u>610</u>	<u>885</u>
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5. Analysis of Cash

<b>5.1</b>	Market value at 31 March :	Held in UK £000	Held outside UK £000	<b>2022-23 Total £000</b>	2021-22 Total £000
	Other investments - cash at bank	<u>497</u>	<u>0</u>	<u>497</u>	<u>621</u>
		<u>497</u>	<u>0</u>	<u>497</u>	<u>621</u>



**CHARITABLE TRUST ACCOUNT - SOUTH CENTRAL AMBULANCE CHARITY - 2022-2023**  
**Notes to the Accounts (continued)**

<b>6. Inventories</b>		31 March 2023	31 March 2022
		<b>£000</b>	<b>£000</b>
	Uniforms	23	25
	Clinical Equipment	6	7
	<b>Total Inventories</b>	<b>29</b>	<b>32</b>

<b>7. Analysis of Receivables</b>		31 March 2023	31 March 2022
<b>7.1</b>	Amounts falling due within one year:	<b>£000</b>	<b>£000</b>
	Prepayments	40	38
	Accrued income	4	2
	Other receivables	11	6
	<b>Total receivables</b>	<b>55</b>	<b>46</b>

<b>8. Analysis of Payables</b>		31 March 2023	31 March 2022
<b>8.1</b>	Amounts falling due within one year:	<b>£000</b>	<b>£000</b>
	Amounts due to subsidiary and associated undertakings	174	127
	Other payables	2	4
	Deferred income	0	48
	<b>Total payables falling due within one year</b>	<b>176</b>	<b>179</b>

The Amount due to subsidiary and associated undertaking is owed to South Central Ambulance Trust (SCAS). The Trust re-charges staff time spent on Charity business. Purchases are paid through the SCAS procurement system and re-charged. The above amount represents the monies due to SCAS for quarter 4 of 2022/23.

9. Analysis of Funds

9.1 Restricted Funds	Balance 31 March 2022 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance 31 March 2023 £000
<b>Funds</b>						
Central	193	234	(98)	0	0	329
Berkshire CFR	15	3	(13)	0	0	5
Buckinghamshire CFR	18	0	(2)	(8)	0	8
Oxfordshire CFR	1	18	0	(1)	0	18
East Hampshire CFR	9	0	0	(9)	0	0
West Hampshire CFR	4	0	0	(2)	0	2
LGBT	1	0	0	0	0	1
Q Volunteering	17	0	0	(17)	0	0
<b>Total</b>	<b>258</b>	<b>255</b>	<b>(113)</b>	<b>(37)</b>	<b>0</b>	<b>363</b>

During the year the Trustees passed a resolution to transfer the unused restricted fund balances into unrestricted funds in order to fulfil the charity's main objectives. In total £37k was moved from restricted funds into the central unrestricted fund.

9.2 Endowment Funds

The Charity does not hold any endowment funds