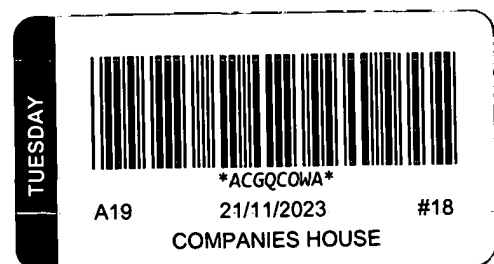


Registered number: 04680981
Charity number: 1098364

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

GROUP TRUSTEE'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

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LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the charitable company for the 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the charitable company qualify as small under section 383 of the Companies Act 2006, the Group Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Lincolnshire Integrated Voluntary Emergency Service (LIVES) is the charity that delivers an emergency response to the people of Lincolnshire when they are suffering a 999 medical emergency.

The geography and infrastructure of the greater Lincolnshire area creates challenges for delivering a timely and skilled response to medical emergencies that reduces suffering and saves lives. LIVES exists to help address these challenges.

We bring people, skills, equipment and knowledge to people suffering a medical emergency in Lincolnshire, be they ill or suffering traumatic injuries. LIVES exists because our county is rural, our infrastructure is sparse, and yet our people suffer the same medical and traumatic emergencies every day as those living in cities or urban areas. We believe that no one in our county should suffer poorer outcomes from a medical emergency just because they live or work far from the healthcare facilities they need.

Last year, LIVES' emergency responders dedicated more than 65,000 hours to supporting their Lincolnshire communities and attended 5,892 medical emergencies. For more than 84.7% of incidents attended, our Community First Responders arrived before the ambulance. 131 LIVES First Responders completed nationally recognised qualifications in life-saving skills during the year.

The service is provided free at the point of need, to anyone in Lincolnshire, resident or visitor, based on clinical need.

Objectives and activities

a. Policies and objectives

Charities are required to demonstrate how they provide a benefit to the public.

LIVES delivers benefit to the public in the relief of injury or illness by facilitating and delivering rapid response and treatment of those suffering a medical emergency or traumatic injury. This benefit is available to any member of the public in Lincolnshire and areas nearby whether they are residents or visitors, and access to the service is based solely on patient need.

The Trustees have complied with their duty in accordance with the Charities Act and the Charity Commission's guidance on public benefit in exercising their powers and duties to consider it in all aspects of the company's activities.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

b. Vision, mission and charitable aims

Our vision is that no person should suffer unnecessarily as a result of their illness, injury or their rural location. Our mission is to provide equality and excellence of care to any person who suffers an emergency medical problem or injury within Lincolnshire.

Our charitable aims, as set out in our Memorandum of Association are to:

- Provide immediate medical care to any person injured in any accident or involved in any medical emergency in the area of Lincolnshire, North Lincolnshire, North East Lincolnshire or any area reasonably close thereto
- Advance the principles of Pre-Hospital Emergency Care on a national basis; providing advice and guidance in all aspects of such care; including delivery of training and provision of approved emergency equipment when required to do so
- Obtain, collect and receive money and funds that arise from the national furtherance of LIVES objects

c. Values

Integrity – Our strength comes from working together and upholding shared values. We do the right thing, even when it's difficult.

Community – This is where we're from, we're in this together. We're all united around a common purpose; to support the communities in which we all live.

Excellence – We strive to be the best we can in everything we do and to give all of our people an equal opportunity to grow and flourish.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

d. Strategic overview

If an individual suffers a medical emergency in our county, we should be equipped to protect their safety and maximise positive medical outcomes. Whatever it takes.

It's the basis upon which LIVES was built in the past and it will always inform our plans for the future. When location or geography makes it more difficult to access emergency healthcare, we will be there to deliver pre-hospital emergency medicine excellence, wherever it's needed.

Our current strategy was developed in 2020 and so this year marks the mid-point in its implementation. Our five priority areas are:

1. Understand our impact

We know we make a difference but measuring that is sometimes difficult. We will improve our data collection and adopt new measures to demonstrate the difference we make. We will work with research partners to build an evidence base for the effectiveness of our emergency response activity. We will use this information to continuously improve the quality of care that we deliver to people in our communities.

2. Grow our presence

We want every community in Lincolnshire to have access to our emergency response. We will increase the number of LIVES responders in operation across Lincolnshire, with targeted recruitment in areas where there is less coverage. We will invest in the skills of these responders so they can meet the needs of their community. And we will identify opportunities to use our skills in different ways to support people in medical need.

3. Focus on quality

We strive to excel at everything that we do. Our work is always based on evidence and we focus on delivering quality service and care – in our clinical activity, our training and the knowledge that we provide. We inspire and encourage all our people to be the best that they can be, at their chosen level.

4. Sustain our growth financially

We will develop and consolidate income streams that support the charity to deliver our aims. We will ensure that we have adequate reserves to weather unpredictable circumstances. And we will be transparent with our supporters, customers and funders, so they are clear on how we spend the funds that they trust us with.

5. Achieve the highest levels of governance excellence

Doing the right thing is important to us, even when that is difficult. We will maintain robust and structured processes, in both clinical and charity governance. We will ensure that we are compliant with all regulatory requirements and that we are a model of best practice, in both leading volunteers and delivering prehospital emergency medicine.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Achievements of the charitable group

During 2022/23 we have made progress in the development of all areas of activity across the charity. We are pleased to share these achievements with you.

Voluntary Response

LIVES Responders are ordinary people, doing extraordinary things. They often come to us with little or no previous medical experience, just a willingness to learn life-saving skills and give up some of their time to be there to respond to calls for help in their community. They're trained and equipped to deal with a range of serious and often life-threatening medical incidents.

We currently have 241 Community First Responders, 21 Medic Responders and 18 responding at critical care level. All are volunteers who give their time and skills freely for the benefit of others.

This year LIVES Community First Responders made themselves available to attend emergencies for more than 65,000 hours and attended 5,892 jobs. This is a reduction on previous years but in no way detracts from the very valuable contribution that every LIVES Responder makes to their community. We value the time that each volunteer contributes and support their decisions about how to best use this time.

Community First Responders focus on 'doing the basics well' often being the first to arrive on scene and deliver lifesaving interventions until more specialist resources arrive. During 2022/23 Community First Responders were first on scene at 84.7% of all jobs they attended. This is an increase on previous years although not surprising because Responders typically live and work in the communities in which they respond.

We have continued with our sustained but planned growth of our volunteer responder workforce, with recruitment staggered to ensure that every volunteer has the support they need to develop in the role. During this year we have continued to hold a waiting list of volunteers wanting to join LIVES as Community First Responders and invited 92 to attend a recruitment event to assess their suitability as a LIVES Community First Responder with most subsequently offered places. Our intention is to grow the Community First Responder cohort in a controlled and supported manner and we have a target to recruit and retain 100 new responders each year for the coming five years. The recruitment plan prioritises the recruitment of responders in areas that are less well served at present.

The same plan of controlled growth of our medic responders saw the recruitment of five new medics during 2022/23. Medic responders are healthcare professionals who are typically employed in the NHS or air ambulance roles and choose to volunteer for LIVES alongside this. We currently have 21 healthcare professionals volunteering as medic responders, a level broadly akin to the skillset of an ambulance paramedic.

We differentiate between the skillset of our volunteer medic responders and our critical care responders who deliver the very highest levels of pre-hospital interventions. In 2022/23 we have 18 volunteer responders performing at critical care level, delivering lifesaving medical and surgical interventions that give patients the very best opportunity to make it to hospital and onto recovery. During 2022/23 this small but effective team attended 542 jobs. They undertook 15 surgical procedures, 42 sedations and administered 8 pre-hospital emergency anaesthetics. They travelled to hospital with the patient on the attending ambulance 91 times, or on 17% of all jobs to ensure that the patient received the best ongoing care.

Medic 50 is the LIVES critical care car that serves the communities of the east coast who are often the furthest from the hospital facilities that they need in an emergency. The coastal area is also a challenging area for recruiting medical staff and LIVES critical care responders often travel extended distances from their homes or places of work to attend jobs in this area. Locating a critical care car and crew in the community provides a more timely and skilled response to those patients that need it the most. The car is crewed with a critical care doctor and critical care paramedic undertaking twilight shifts. It carries extended capabilities beyond that of a solo

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

critical care responder including being able to deliver blood products and mechanical CPR. Medic 50 also provides an education platform to allow those medic responders aspiring to deliver critical care to develop experience and skills in an appropriately mentored environment. During 2022/23 we have 13 volunteers who crew the Medic 50 vehicle, with a further four in training.

During 2022/23 we have developed a new service that enables a LIVES Critical Care Responder to request blood be delivered to the scene for administration to the most seriously injured patients. Called Code Crimson, the project is delivered in partnership with PathLinks and emergency service partners. The number of patients who will need this are small, but this potentially life-saving intervention is a valuable addition to our capabilities for those patients who are often more than an hour from the hospital care that they need.

We are ahead of schedule with the programme to replace our estate of defibrillators and advanced life support monitors with state-of-the-art units manufactured by Zoll. The total cost of this programme is £750,000 and is funded by grants and donations from community groups for which we are immensely grateful. To date we have rolled out 118 AEDs to our Community First Responders and 14 advanced life support monitors to our Critical Care Responders. The new defibrillators have a number of advantages including providing coaching and feedback to the individual carrying out CPR, and standardising defibrillator consumables across the charity, therefore reducing the need to hold different manufacturers supplies. Most importantly, all data relating to an incident is captured and stored electronically via WiFi and able to be reviewed, audited and provided to healthcare professionals to guide future treatment for the patient.

Community Emergency Medicine

Community emergency medicine is an emerging area of response and LIVES is at the forefront of delivering innovative response models that meet the needs of Lincolnshire. During 2023 we have integrated our CEMS enhanced medical team and the Falls Response team into a collaborative service with a skilled workforce to meet a wide range of patient needs.

Unlike many of our other response teams, the CEMS Clinicians are not volunteers, they're all paid medical professionals. They're empowered by LIVES to make a judgement call as to which call-outs they attend, based on clinical need and the direct benefit to both the patient and the health service as a whole. They have access to Ambulance Service and GP systems that allow them access to information to assess the patient's need, and to make referrals to other healthcare professionals.

During 2022/23 the CEMS team saw 4,483 patients with 81.3% avoiding A&E, either through staying at home or being referred for appropriate onward care during this episode. CEMS particularly targets complex patients who may be able to be kept at home through advanced diagnostics and treatments, however there will always be a proportion of patients that require admission to hospital.

The Falls Response Partnership was co-commissioned as a service by Lincolnshire County Council and NHS Lincolnshire from April 2021 following a successful two year pilot. This skilled team of 14 experienced Responders and 10 casual staff work to a bespoke scope of practice including the ability to provide pain relief, take an ECG and specialist skills in the safe moving of people. The team is mobilised in specialist 4x4 vehicles that carry a range of equipment for safer moving of people including lifting cushions and hoists.

During 2022/23 1789 patients were attended by the Falls Response team, and of these 65% have remained at home following their 999 call. This is an increase of 11% on the previous year in which 54% of patients remained at home. Further developments of the service are planned including increasing wound closure skills and the ability to refer to additional referral pathways.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Education

Education underpins all of the activities that we undertake at LIVES including responding to emergencies and sharing our skills with others through our schools programmes and wider community education.

Community First Responders undertake nationally recognised qualifications and ongoing learning and need to demonstrate that they have maintained their skills to be permitted to respond to emergencies. This year LIVES delivered 848 hours of formal learning to LIVES responders. Responders also meet in district groups on a monthly basis for training covering an ongoing programme of skills appropriate for their level of response. This face-to-face learning is supplemented by the LIVES Academy online learning platform which delivers theoretical and supportive training modules. Responders undertook 1,568 online learning sessions via LIVES Academy last year. Although it was implemented during the pandemic, online learning has remained a vital part of our education delivery.

We are very grateful for the efforts that every LIVES volunteer makes to their ongoing education and maintaining their clinical skills.

LIVES Education Limited

The delivery of education and training to a wide range of clients outside of LIVES is an important income stream for the charity and in April 2022 LIVES Education Limited was formed as a wholly owned trading subsidiary.

LIVES Education provides first aid and pre-hospital emergency medicine training to individuals, businesses and industry across Lincolnshire and beyond. Education income is an important growth area for the charity and has increased by 22.9% compared to 2021/22 to £562,046 this year. We forecast significant growth in education income over the coming years.

We deliver a broad range of health-related qualifications on behalf of three awarding bodies. We have delivered the Quallsafe suite of pre-hospital and first aid courses since 2016, and in 2019 added Mental Health First Aid England courses to our capabilities. During 2020, we began delivering The ATACC Group range of high-fidelity pre-hospital courses which are targeted at high-risk industries and rescue teams including fire and rescue services. We are pleased to have been granted 'direct claim' status by QNUK in recognition of the quality of our deliver and administration.

Since LIVES announced plans for Project Lifesaver, the development of a specialist education centre, there has been significant excitement about the opportunities that it provides for immersive training. LIVES Education has been awarded approved centre status for the Difficult Airways, Prehospital Trauma Life Support (PHTLS) and Paediatric & Neonatal Decision-based Assessment (P&NDA) suite of courses. We have exclusive rights to deliver the Difficult Airway suite of courses in the East Midlands, West Midlands and East of England, and are one of only two centres in the UK currently able to deliver the P&NDA courses. We anticipate these will provide significant opportunities for growth in the coming year.

We have developed a suite of Clinical and Mentoring CPD modules and are delivering these to ambulance services. We are an approved supplier for Health Education England (HEE). We have also improved our website so health care professionals can directly purchase CPD courses online, with this function to be launched in summer 2023.

In May 2023 we were reappointed to the National Framework for the Provision of Pre-Hospital Emergency Medicine (PHEM) Training and Associated Services and Support to Blue Light Emergency Services. LIVES Education is one of only five providers appointed to the framework and the only provider able to deliver the full range of requirements of the framework.

We are proud of our highly professional cohort of educators who deliver engaging, confidence-building, consistently high quality training to every learner they encounter.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Community Education and Engagement

Every year there are around 30,000 out of hospital cardiac arrests across the UK, but sadly less than 1 in 10 people survive. For every minute defibrillation is delayed, the chance of survival falls by approximately 10%. (Resuscitation Council UK, 2015).

In recent years there have been relatively very few developments in improving outcomes for patients in cardiac arrest but the evidence base shows that improvements in early recognition and more rapid response to cardiac arrest with CPR is most likely to make a difference. In Lincolnshire that means more bystanders who can recognise cardiac arrest and start CPR.

A population widely trained in CPR has the potential to double survival rates. Evidence from other countries suggests that providing training in CPR to members of the public has a significant impact and improves patient outcomes for those who suffer a cardiac arrest. Training in CPR and how to use a defibrillator has been included in the school curriculum in Scandinavian countries such as Norway and Denmark for over 10 years and there has been a steady improvement in patient outcomes (Global Resuscitation Alliance, 2018). Therefore, knowing how to deliver safe and effective CPR is a basic skill that can save lives and one which is already taught to school-aged children in many parts of the world.

At LIVES we believe that every young person in Lincolnshire should have the opportunity to learn lifesaving skills before they leave school. In 2022/23 we continued to offer the opportunity of bystander CPR sessions to every school in Lincolnshire and delivered training across both primary and secondary schools. We have plans to develop our Schools programme further over the next two years.

We also know that learning doesn't finish when you leave school. We continue to work with community groups, sports clubs, faith groups and other organisations, as well as at community events to give every person who lives in Lincolnshire the opportunity to learn lifesaving skills. An evaluation of earlier programmes found that 85% of those who took part in a community training session reported that their confidence in performing CPR had improved following the training. Furthermore, 8% reported that they had actively used their CPR training, either in a medical emergency or to show others what to do.

During the coming year we will be developing a new community education strategy to further our aims of increasing life-saving skills within Lincolnshire and making the county the safest place to suffer a medical emergency.

Clinical Governance Consultancy

LIVES is a CQC-registered organisation. That means we have proven expertise in designing and embedding a robust Clinical Governance framework within our own pre-hospital emergency response services. Over the last three years LIVES has created a small income stream from sharing our knowledge of clinical governance systems with businesses who need to be able to provide assurance that they are operating a safe clinical system. We are deliberately growing this income in a slow, controlled fashion, mindful of ensuring that we are working with clients who share our commitment to delivering quality care to patients.

Fundraising

Community fundraising has returned to prominence this year following a challenging few years due to the pandemic. However, we are aware that we are also suffering a cost of living crisis which will affect the donations that supporters feel able to make to the charity. Fundraising income has been challenging this year, with income reduced from the previous year.

Our fundraising volunteers are crucial to the delivery of our fundraising activities and provide support across a range of activities in the community such as servicing our collection boxes, talking to local schools and community groups in order to raise the profile of the charity, and attending local shows and events to support our stands. We are immensely grateful for their ongoing support and thankful for the contribution that they make.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Our business partnerships are also important to us. As well as raising vital funds, our business supporters raise our profile with their own employees but also offer us the opportunity to develop our networks to include their customers and partners too. We extend our thanks to all of the businesses that have supported our work, either through fundraising events, donations of time or goods, or through the purchase of services from LIVES Education.

Our partnership with Ringrose Law extends over many years and we were delighted to work with them again this year to deliver the Lincoln Dragon Boat Festival 2023, which both raised funds for LIVES and the profile of the charity, attracted excellent media coverage and has built the foundation for a bigger and better event in 2024.

Regular giving income has continued to be challenging given the limited opportunities to restart this face-to-face fundraising. We will be launching a LIVES Lottery in 2023/24 as an alternative to regular giving. We continue to see regular giving as a fundamental income stream and are very grateful to those donors who see fit to give us a small donation on an ongoing basis.

Grants and Trusts

During 2022/23 we have continued develop our grants and trusts programme although it was a challenging year with many funders focused on addressing the cost of living crisis. We have identified grant funders who have an interest in our work and are extremely grateful to those who have supported our charity this year. Grant and trust income reduced to £110,754, a decrease of 19.4% from 2021/22.

Our sincere thanks go to the following organisations for their generous support during this year:

- BNA CIO
- Boston BIG Local
- Bourne United Charities
- Deepings Business Club
- EG Foundation
- Health Education England
- Horncastle and District Health and Wellbeing Fund
- Hospital Saturday Fund
- Laceby Solar Farm Community Fund
- Len Pick Trust
- Louth United Charities
- Michael Cornish Charitable Trust
- NFU Mutual Agency Giving Spalding
- NFU Mutual Agency Giving Fund Horncastle
- Red Arrows Trust
- Robert Wright Charity
- Souter Charitable Trust
- South Kesteven Community Fund
- St James Place Charitable Foundation
- Sutton St James United Charities
- Tesco's Community Grants Scheme (Groundworks)
- The Grocer's Charitable Trust
- The Hawkins Foundation
- Welland Charitable Trust
- Worth Waynflete Foundation

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Legacies

We are immensely grateful to those donors who have been generous enough to remember LIVES in their will and very thankful for the contribution that they make to our ongoing charitable work.

Historically legacies have formed a very small income stream for the charity. Although we have started to see some growth in this income stream in recent years it remains a relatively small and unpredictable contributor to total income. Over the last three years we have begun to promote LIVES as a potential beneficiary of legacy donations including providing information on our website. This is a new area for the charity and we understand it will be many years before we see the benefits of work done today.

b. Marketing

Sharing the story of our LIVES responders and their activity is an important part of raising the profile of LIVES across the county and encouraging communities to support our work.

Website

In 2022/23 our website traffic increased by 34% and online donations increased 29% from the previous year, with most of this increase coming directly from our social media channels. We're continuing to work on the website and plan to launch our new LIVES Education website in Summer 2023.

Social media

Social media remained a key focus of our brand awareness and fundraising growth through 2022/23. Each social media channel – Facebook, Twitter, Instagram and LinkedIn - has grown in both number of followers and engagement since the previous year. While focusing on our organic growth, we also launched a number of new initiatives to identify and encourage new supporters. We also recognise that video content is increasingly needed to engage supporters on social media.

| | | |
|-----------|------------------|----------------|
| Facebook | 11,539 followers | 18.9% increase |
| Twitter | 10,260 followers | 9.6% increase |
| Instagram | 1,763 followers | 4.1% increase |
| LinkedIn | 1,386 followers | 35% increase |

In early March we launched LIVES Education social media pages for Facebook, Twitter and LinkedIn which already has a combined reach of 732. We predict that they will grow exponentially in 2023/24.

Media coverage is an important part of telling the stories of LIVES and the Emergency Responders that make a difference in communities across Lincolnshire. This year we have received extensive radio and television coverage of LIVES stories including BBC Look North, ITV Calendar and BBC Radio Lincolnshire on multiple occasions.

We had the pleasure of having a sit-down interview BBC Radio Lincolnshire Breakfast host Sean Dunderdale, telling us how a LIVES Emergency Responder saved his life. We've also had the opportunity to collaborate with funders in creating some excellent video content including a video with Moy Park, who contributed significantly to our defibrillator rollout.

LIVES were shortlisted for Charitable Business of the Year at the Lincolnshire Business Excellence Awards and our Emergency Responders won Community Group of the Year at the Boston Hero Awards.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

c. Data, information & IT

The use of technology has become increasingly important to all aspects of LIVES activity, from the delivery of education programmes, the use of equipment for diagnostics and treatment of patients in the field, to the maintenance of patient records and communications with LIVES members.

During 2022/23 we have progressed the implementation of our information systems project to develop a charity-wide information reporting platform. We have implemented the first phase of Responder Central, a CRM system based on the Microsoft 365 Dynamics platform that provides responders with up to date information on education requirements and compliance. Phase two of this development is planned for implementation during 2023/24 and will include activity, availability reporting, and competency dashboards.

Alongside this there has been significant development of PowerBI dashboards to provide management information across the charity. Future plans include the development of a Dynamics 365 database for supporter information, exploration of technology solutions for the dispatch of LIVES responders, and an electronic patient care record system that will be accessible from a mobile device.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

d. Partners & stakeholders

Partnership is key to LIVES delivery of services to the communities that we serve. We have a number of partners in delivering both an emergency response and skills to our communities, as well as in advancing the cause of pre-hospital emergency medicine nationally.

LIVES works in close partnership with East Midlands Ambulance Service NHS Trust (EMAS) and this partnership is key to the deployment of LIVES responders to medical emergencies across the county. LIVES responds to patients at the invitation of EMAS and volunteers are deployed by a dedicated team of dispatchers within the EMAS control room. Cooperation between EMAS crews and LIVES teams on the front line with patients is overwhelmingly positive and contributes to improved experience and outcomes for patients. The relationship between the organisations is governed by a service level agreement which was renewed in 2020 for a further three-year term. It is under negotiation in 2023/24 with both parties committed to the continuation of the partnership.

LIVES has worked in formal partnership with Lincolnshire Fire and Rescue (LFR) since the start of the Community First Responder Scheme in 1999 but has cooperated at the scene of incidents since our inception in 1970. LFR volunteer fire fighters are trained as co-responders and attend medical emergencies in their communities under the training and clinical governance structure provided by LIVES. These co-responders make a significant contribution both to the charity and to their communities and we thank them for their dedication and commitment. During 2021 we have begun delivering medical trauma training to LFR fire fighters across Lincolnshire to ensure that they have the skills and confidence they need to respond to the medical needs of patients at incidents they attend. This has led to further opportunities for partnership working including the development of a road traffic collision course for LIVES responders that integrates with an LFR drill night for teams to have the opportunity to work together, and opportunities to collaborate in delivering fire safety checks for vulnerable residents.

LIVES also works in partnership with all NHS organisations in Lincolnshire and operates as part of the Integrated Care System. We have worked in partnership with many NHS organisations and providers over our history but the development of the ICS and our Community Emergency Medicine services provide opportunities for wider collaboration. We look forward to developing these partnerships further in the coming years.

We have continued to develop our relationship with the University of Lincoln over the past year. The first cohort of students of the post graduate certificate in pre-hospital critical care that was co-developed by both partners began the programme in 2023. LIVES Medic Responders are proud to lecture on this programme alongside University of Lincoln colleagues. We've also welcomed students from across the Medical School and the School of Health and Care to placements with LIVES services, and look forward to collaborating on research to further the development of pre-hospital emergency medicine.

Financial review

a. Going concern

Trustees have reviewed the forecasts and are of the view that the charity is a going concern and, although not fully compliant with the reserves policy, Trustees believe the charity has adequate reserves to sustain charitable activities should there be an unexpected decrease in income or increase in activity.

The charity has multiple diverse income streams and sufficient cash to meet its liabilities as they arise. The risks are mitigated by our diverse income sources, which include fundraising and donations, grants and trusts, income derived from commercial sales and contracted income from services provided to the NHS.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

b. Reserves policy

The total consolidated funds as at 31st March 2023 are £1,713,025 (2021/22: £1,636,967) of which £426,576 are restricted and not available for general purpose.

The reserves held as at 31st March 2023 are £541,316 (2021/22: £729,101)

Trustees reviewed the reserves policy during 2019/20, in recognition of the growth of the charity and changes in both income and risk profile. The charity's policy is to hold six months of non-commissioned service costs and a provision for covering the costs of winding up the charity if new income sources had not been found at that time. This will equate to £900,000 of unrestricted reserves and will, in the view of Trustees, provide a secure financial footing for LIVES to protect against any significant reduction in its normal income, or any significant unforeseen expenditures.

The charity does not yet hold the required reserves to be compliant with this policy. The policy will be reviewed again in 2023/24 to reflect the continued growth of the charity.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

c. Income & expenditure

Financial sustainability is a key strategic objective for the charity. We can only deliver care to patients, education to our own responders and to communities, and plan for future growth if our income is secure and we understand and control our costs.

Historically LIVES relied on community fundraising to generate income to support the delivery of charitable activity. For the last six years our strategy has been to diversify our income streams, develop new sources of funding and mitigate the risks associated with income generation.

Income

Total income for the year was £3.735million, compared with £3.676million in 2021/22 which represents an increase of 1.62%. This is the fifth consecutive year of income growth for the charity and is aligned with our strategic aim of ensuring that LIVES is financially sustainable.

Income generated through provision of Emergency Response and Community Emergency Medicine services to NHS organisations accounts for 64.6% of all income, a slight increase from 64.2% in the 2021/22.

Income from Community Engagement provides 20.7% of income, an increase from 18.1% in the previous year. Community Engagement includes income from sale of defibrillators and other equipment, education sales and clinical governance consultancy.

Education income has continued to grow to £483,010 an increase of 22.9%. This is an important income stream and one that we forecast will continue to grow as we develop new training offers and move towards our new Education Centre. Sale of goods income declined by 68.6% which reflects a return to expected income levels following a large, one-off transaction in the previous year.

Fundraising income continues to be challenging for our small fundraising team. Donations and legacies represented 13.5% of all income at £540,173. However fundraising income (excluding legacies) decreased to £434,300 - a decrease of 2.2% from £443,996 in 2021/22. Grant income for also decreased to £110,754, a decrease of 19.4%.

Expenditure

Total expenditure was £3.650million, an increase of 5.4% from £3.462million in 2021/22 which was anticipated. The growth in expenditure is largely due to the investment in development of the education income stream as the charity increases capacity to deliver further training.

Ongoing work to mitigate costs and ensure appropriate expenditure continues across the charity. Costs have been predictable through 2022/23 with increases in expenditure directly related to increases in capacity and capability. Whilst cost control is important to the prudent management of the charity, it should be noted that the quality of care delivered to patients is central to decision-making.

The cost of fundraising increased by 22.6% and return on fundraising activities decreased from 138% in 2021/22 to 62% in 2022/23.

The total cost of charitable activities increased by 10.9% however this is offset by an overall increase of 19.7% in related income.

The greatest proportion of expenditure is attributable to Community Emergency Medicine at 48.5%, however this also represents the greatest proportion of income at 54.1%.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

d. Material investments policy and performance

Trustees are permitted by the Charity's Memorandum and Articles of Association to invest LIVES monies not immediately required for its own purpose in such investments, securities or property as may be thought fit. Trustees consider it appropriate to hold reserves in a combination of cash and balanced risk investment funds.

Investments showed an in-year decrease of 2.8% and were valued at £301,782 as at 31st March 2023

The LIVES investment policy is:

a) General objectives

The investments must be managed in such a way as to fulfil Charity Commission requirements to obtain a reasonable return on those investments without excessive risk to the capital.

b) Capital growth and income requirements

The investments need only to provide capital growth; there is no requirement for them to generate income.

c) Acceptable risk

A "moderate" approach is to be adopted in the management of the charity's assets. Further definition of this can be found in the JCH Investment Management document, "Attitude to Risk."

d) Functions delegated to the Trustees' agent (investment manager)

The investments are to be managed on an 'advisory' basis within the bounds of the declared acceptable risk.

e) Ethical restrictions

The investments must avoid areas that may conflict with the overall aims of LIVES wherever possible, taking into account the large diversification of underlying holdings within the Investment Portfolio.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

e. Fundraising approach

LIVES takes a responsible approach to fundraising and is both grateful and respectful towards all who support or donate to our charity. We hold ourselves to high standards and ensure that we meet or exceed the requirements of the fundraising regulations. Fundraising activities are predominantly carried out at public events and venues, static collection tins or through unsolicited donations.

LIVES previously employed the services of professional fundraisers to undertake the recruitment of regular donors to the Friends of LIVES programme. However, activity was suspended from March 2020 in response to the pandemic lockdown and has not yet resumed.

The charity works closely with its fundraising partners to ensure that best practice is always adhered to. LIVES has voluntarily registered with the Fundraising Regulator and is a member of the Institute of Fundraising. Our employed fundraising team regularly undertake training opportunities through the Institute to ensure they remain current with best practice and guidelines.

Fundraising promise

LIVES is committed to our 'Fundraising Promise' to our donors and supporters. We take the protection of the personal data of all our supporters and donors extremely seriously and regularly monitor and review our fundraising policies and procedures to ensure we deliver 'best practice' within the sector.

- We will never share your data with any other organisation for marketing purposes
- We always aim to send you a personal thank you for your donation
- We only send marketing communications to those who have explicitly given us consent to do so
- We promise to provide information about our work so you can see how your money is being spent and the difference you're making. To do this though, we need your permission to send you marketing communications
- If you tell us that you don't want us to contact you in a particular way, we won't
- If you sign up to give us a regular monthly gift by direct debit, we won't ask you to increase that monthly gift for at least a year
- We work to best practice, and will take appropriate action promptly if we fail to meet our standards

Structure, governance and management

a. Governance Structure

Lincolnshire Integrated Voluntary Emergency Service is a charitable company limited by guarantee, incorporated on 27 February 2003 and registered as a charity on 4 July 2003. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. A special resolution was passed at the Annual General Meeting held in October 2019 to adopt updated Articles in line with the current recommendations of the Charity Commission. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

b. Role & Recruitment of Trustees

The charity at the time of this report has seven Trustees. During this year, three new trustees were appointed following a recruitment process. Longstanding trustee Mr Michael Adie retired from the board and we thank him for his commitment and service.

Trustees are responsible for:

- Delivery of LIVES objects, as stated in the Articles of Association
- Setting the strategic direction of LIVES
- Upholding the core values of LIVES
- Monitoring performance and financial solvency
- Ensuring that LIVES complies with all relevant law and regulatory legislation
- Ensuring that policies, procedures and internal controls are effective and fit for purpose
- Protection of the assets and property of LIVES
- Reviewing and managing risk
- Upholding and applying the principles of equality and diversity and ensuring that LIVES is fair and open to all sections of the community

A board governance review undertaken in 2019 identified that further Trustee recruitment was required both to ensure the continuing skills of the board and to plan for anticipated future retirements. Regular recruitment has been undertaken in subsequent years and it is anticipated that further recruitment will be undertaken in the coming year.

All LIVES Trustees undergo an induction process, which in addition to familiarisation with the objectives and operational activities of LIVES, also includes formal training in the role of a Trustee. Trustees also undertake safeguarding training in line with the requirements of the Care Quality Commission and are required to undertake a Fit and Proper Person assessment on an annual basis.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

c. Decision-making Structure

The Board delegates responsibility to committees in the areas of Clinical Governance, Finance & Performance, People & Organisation and Risk Management in order to strengthen the governance structure of LIVES, ensure informed effective decision making and mitigate risk. The delegated powers are set out in the Scheme of Delegation.

These committees are tasked with reviewing, monitoring and evaluating key areas of the organisation and its activities and making proposals or recommendations to the Board based on their findings. Membership of the committees is drawn from the Board and LIVES senior leadership and management teams. From 2020, a member of the LIVES Advisory Group has also joined each committee to provide a member's perspective. All committees operate within terms of reference approved by the Board.

There is a robust clinical governance framework in place within LIVES to ensure a consistent quality of delivery for all clinical aspects of the charity. LIVES is registered with the Care Quality Commission, which regulates the quality of clinical services delivered. The Learning from Events Review Group reviews the learning from incidents and excellence and provides feedback and advice to the Clinical Governance committee. A Medicines & Equipment Working Group reviews the suitability of all clinical equipment and medicines proposed or in use and makes recommendations to the Clinical Governance committee.

The Finance & Performance committee ensures close financial monitoring and effective budgeting in LIVES, within terms of reference approved by the Board. This committee also scrutinises performance data from across the charity and is responsible for contract monitoring and delivery. There are robust internal systems within LIVES to ensure appropriate authorisation of all large financial transactions and projects and to guard against fraud.

People are fundamental to the success of LIVES. The People & Organisation committee monitors recruitment, retention and development of both volunteers and employees, education programmes and delivery, wellbeing services and initiatives, and oversees the annual volunteer and staff surveys and action plans.

LIVES is aware that it faces a number of significant risks in the delivery of its activities and takes active steps to evaluate and mitigate these risks. These risks are monitored through the Risk Management committee and an organisational risk register is maintained with risks stratified and regularly reviewed based on their risk rating.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

d. Management Structure

The LIVES organisation is supported by a headquarters team of 36 people. The headquarters staff provide leadership and support services to ensure that the organisation is managed safely, complies with all regulations, generates sufficient income to operate sustainably, and that volunteers are supported in education, development and provision of equipment.

The organisation is led by a Chief Executive who works alongside the Medical Director and Leadership team and reports directly to the Board of Trustees. During 2023 and 2024 a new directorate structure will be established to ensure effective senior leadership and is in response to the growth in the scale and complexity of the charity.

The Medical Director is responsible for clinical standards and governance across all clinical activity of the Charity. They hold a number of responsibilities including the lead for safeguarding, and the charity's Caldicott Guardian. The longstanding Medical Director retired in April 2023 and a successful recruitment has been undertaken to replace him. We wish Dr Simon Topham a very happy retirement and thank him for his exemplary work as Medical Director.

The Head of Operations is responsible for the quality and effectiveness of all activity delivered by LIVES. This includes the activity of volunteer Emergency Responders, Community Emergency Medicine, the delivery of education, provision of equipment and of clinical governance consultancy to clients. In April 2023 this role was reviewed and retitled as Director of Operations in recognition of the growth in responsibilities

In February 2023 LIVES recruited to the new role of Director of Relationships who is responsible for all income generation and marketing activity across both fundraising and commercial income streams. The Head of Fundraising & Communications role has been disestablished at this time with responsibilities transferred to the Director or other team members as appropriate. The Head of Sales is responsible for the development of commercial activities as a source of income. This is predominantly through the sale of training, clinical governance services and equipment to corporate, community and public sector clients. This function continues to grow and provide a sustainable income stream for the charity.

The Head of Finance & Performance is responsible for ensuring the effective financial management of the organisation. This individual is also responsible for the production of management and performance information across the charity.

e. Key Management Remuneration

All directors give their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 12 and 30 to the accounts.

The pay of senior staff is reviewed annually and normally increased in accordance with the pay award made to all employees. In view of the nature of the charity, the directors benchmark against pay levels in other charitable organisations of a similar size and other healthcare/education organisations.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

f. Approach to Risk Management

LIVES operates in an environment with inherent risks both to the charity and in the delivery of its core charitable activities. The charity takes proactive steps to evaluate and mitigate these risks. This process is monitored through the Risk Management committee who meet quarterly.

LIVES management processes allow for both bottom-up and top-down risks to be identified, weighted, managed and mitigated. The objective is to quantify risk as accurately as possible and assess potential impact on strategic objectives. This in turn allows for the proper prioritisation of investment decisions and future operational activity. In 2022 the investment included the deployment of a Learning from Events system to simplify and streamline the capture, investigation, management and dissemination of learning from incidents that occur across the organisation.

The risk register records all risks which are separated into four domains – Strategic, Operational, Financial and Compliance - to ensure that the Board is always fully informed of the overall risk picture, it's management and mitigations. All risks are reviewed and managed at an appropriate level by Risk Management Committee, and all significant risks are reported and reviewed at each Board meeting where management and mitigation measures are discussed and agreed. During 2023/24 a review of the structure of the risk register will be undertaken to further streamline the risk management process.

A separate clinical risk register has been developed in recognition of the additional risks faced by the charity due to the nature of its activity. This register is reviewed by the Clinical Governance committee, and an update is provided to the Risk Management committee who have overall ownership.

The charity is also aware that the development of Project Lifesaver and the plan to build a new LIVES Education Centre will expose the charity to risks that are new and previously unconsidered. Early mitigations include the appointment of specialist project managers to deliver the project within a defined governance framework and the development of a project-specific risk register.

Key risks faced by the organisation are categorised as:

- Breakdown of relationships with key operational partners including East Midlands Ambulance Service, Lincolnshire Fire and Rescue, or with NHS Lincolnshire and the Integrated Care Board making it difficult for LIVES to deliver services
- A reduction in income through the loss of NHS funding, decline in fundraising, or a sustained failure in one or more income streams
- Risks associated with the delivery of clinical services including risks associated with education, clinical compliance and the management of equipment and medicines
- A reduction in operational capacity due to a significant reduction in volunteer membership or staffing; or risks associated with the unplanned growth of activity or membership
- Threats to the health and safety of volunteers and staff through the predominance of lone working
- Competitive threats from other clinical service, CFR schemes or similar and from commercial services.

These risks as well as other risks identified by the Board continue to be monitored and mitigated against, both in terms of likelihood of these situations occurring and the impact on LIVES if they were to happen.

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| <p>LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE (A Company Limited by Guarantee)</p> |
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

Health & Safety

The charity is committed to promoting a positive safety culture that is in line with its Health & Safety policy. Health & Safety is the day-to-day responsibility of the Health & Safety manager, and incidents are captured through the Learning from Events system. Health & Safety is overseen by the Risk Management committee.

Providing support for the wellbeing of all employees and volunteers is an important principle of health and safety at LIVES. All LIVES people, both employees and volunteers have access to a suite of resources to support their health and wellbeing, including an employee assistance programme. LIVES has adopted the McQueen Charter as a framework for wellbeing management across the charity.

Safeguarding

LIVES Safeguarding policies aim to ensure that no act of omission on the part of the charity or an employee puts a child or vulnerable adult at risk. All volunteers, employees and trustees undertake safeguarding training in line with the Intercollegiate Document that sets out roles and competencies for healthcare staff.

Regulatory Bodies

LIVES is subject to regulation by the Care Quality Commission, Charity Commission, Companies House, Information Commissioner and the Fundraising Regulator. There have been no concerns raised by any regulatory body during this year.

Equal Opportunities

LIVES are committed to ensuring equal opportunities, fairness and dignity in the workplace, and to eliminating discrimination of all kinds.

g. Trustees' indemnities

Qualifying third party provisions made by the charity are in force for the benefit of the Trustees.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

LIVES is a forward-thinking organisation, grounded in our Lincolnshire communities and always looking for new ways to improve outcomes for people who live, work in and visit these communities. LIVES is also outward-looking, committed to advancing the cause of pre-hospital emergency medicine, not only for the benefit of our own people but for those beyond our county borders.

Our first priority is always the continuity of our core emergency response to those patients who need us most in our large rural county. We are therefore delighted to share our future plans for the coming years.

Project Lifesaver - a specialist education centre for pre-hospital emergency medicine

Project Lifesaver is LIVES plan to develop a purpose-built facility to provide LIVES responders and others working and volunteering in pre-hospital emergency medicine with the very best immersive facilities to train in.

LIVES has entered an agreement to acquire the lease on a site at the Lincolnshire Showground, a prime central location with excellent presence and accessible from outside of Lincolnshire. Planning permission for the development was granted in March 2023.

Over the last two years the business case has been developed and a project team appointed to develop the building specification. The budgeted cost for the development is £10.2m and it is anticipated that a combination of lending, grant funding and lease finance will be used to finance the development. Construction is planned to commence during 2024.

Technology and innovation are key to the development of the building with interactive and immersive learning spaces throughout the centre to provide realistic and testing training situations whilst keeping learners safe. A collaboration of technology partners has been identified that we believe will be able to work together to deliver the industry-leading learning experiences that we seek to deliver.

Project Lifesaver will not only provide excellent facilities for LIVES responders to train in, but will also create new opportunities for income generation and will contribute to the long-term viability and resilience of the charity. The announcement of the plans for the Education Centre have already led to a number of opportunities for partnership ahead of the development beginning.

The building will also house an operational base for LIVES clinical teams to operate from, and offices for charity staff. The current facility in Horncastle will be retained as an operational base for southern and eastern crews, and to provide resilience for operations.

Voluntary Response

LIVES emergency responders are at the heart of our charity and our plans for the next three years are focused on supporting the growth and development of this service and the individuals who deliver it.

The planned review of the operational and support structures that underpin the delivery of community emergency response is underway and will be concluded in 2023. The aim is to ensure a robust and flexible structure for Voluntary Recruitment that supports responders to deliver excellent care to patients. Recruitment of Community First Responders remains strong and we plan to recruit 100 new CFRs each year with recruitment targeted to meet the needs of the communities. Recruitment of Medic Responders also remains strong, with more applicants for volunteer places than we are able to support. The development of the Post Graduate Certificate in Pre-Hospital Critical Care alongside the University of Lincoln provides an academic underpinning for the skills of these individuals and we have aspirations to create further academic pathways.

We will continue the ongoing programme to deploy technology to responders that makes it easier for them to acquire skills, be safely deployed and keep in touch with the charity and each other. We are investigating options for an electronic patient care report form to capture patient data and interventions at scene. We are also investigating the options for an app-based dispatch technology to mobilise LIVES responders, and to track their availability and safety.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods (continued)

Education

We will continue to develop our education offering to our own responders and to the wider business and corporate community. This includes adding an immersive 'LIVES' style to existing qualifications, and providing bespoke programmes that meet the specific needs of clients.

We will also develop our training offer for healthcare including further specialist courses in all areas of pre-hospital emergency medicine, continuing professional development including online and face to face learning, and through the development of the online LIVES Academy learning platform. This includes working in partnership with others with similar aims including the University of Lincoln and commercial partners such as Zoll.

Community Skills

At our core we are a community-based charity that is committed to improving the outcomes for people in our communities. During this year we will launch a new community strategy that will provide a coherent framework for all of the community education activities that we deliver.

Our Schools programme will be developed with clear lesson plans and outcomes at all key stages, and opportunities for those with an interest in healthcare to develop further skills through first aid clubs and a youth programme. We are exploring a partnership with Bishop Grosseteste University to provide specialist education support to underpin this development through a Knowledge Transfer Partnership.

Our community programme will launch a new level of volunteer responder that solely provides an initial response to cardiac arrests to deliver basic life support. Our aim is to recruit a large number of these responders across the county so every person in Lincolnshire is never more than a couple of minutes away from a responder who can be deployed to them in this life-threatening situation.

We will be seeking funding for this revised community strategy to ensure that it can be deployed equitably across the county, and particularly benefiting those communities who are disadvantaged in health outcomes or access to emergency health services.

Community Emergency Medicine

Community emergency medicine is an emerging area of response and LIVES is at the forefront of delivering innovative response models that meet the needs of Lincolnshire. During 2023 we have integrated our CEMS enhanced medical team and the Falls Response team into a collaborative service with a skilled workforce to meet a wide range of patient needs.

As the Integrated Care System develops new models of care, LIVES is looking to how our skills can be best used to support the patients and the wider system. We are anticipating an expansion in both the skills and the scale of the services that are provided, including an extension of operating hours. We are also intending to increase our capacity for student placements in CEM, including the delivery of education to support students.

Research and Information

LIVES has a charitable objective to advance the cause of pre-hospital care on a national basis. We want to contribute to the growing areas of research into the delivery of pre-hospital emergency medicine, as well as to research around human factors and marginal gains in medicine, and to the development of organisation and volunteer leadership models.

We have formed a small group of Responders who have an interest in undertaking research projects in the future. We will further develop our relationships with the University of Lincoln and identify opportunities to build links with other research partners. During 2023 we will present posters at a minimum of two appropriate conference events.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Reference and administrative details of the charitable company, its trustees and advisers

Trustees

Thomasin Nicholds, Chair (appointed 1 October 2019)
Andrew Wilson, Vice Chair (appointed 1 October 2019)
Andrew Brooks, Trustee (appointed 12 August 2022)
Michael Adie, Trustee (appointed 20 December 2007, resigned 25 August 2022)
Annamieke Fussey, Trustee (appointed 12 August 2022)
Hilary Gibb, Trustee (appointed 19 July 2020)
Sharon Moore, Trustee (appointed 12 August 2022, resigned 20 July 2023)
Jonathan Teer, Trustee (appointed 1 October 2019)
Timothy Downing, Trustee (appointed 6 October 2009)

Directors, LIVES Education Limited

Chair
Andrew Wilson

Directors
Hilary Gibb
Nikki Cooke

All of the above Trustees, who are also the directors of the charity for the purposes of company law, held office during the year under review.

Company registered number

04680981

Charity registered number

1098364

Registered office

LIVES Headquarters, Unit 5-8 Birch Court, Boston Road Industrial Estate, Horncastle, Lincolnshire, LN9 6SB

Key management personnel

Mrs N Cooke, Chief Executive Officer
Dr S Topham, Medical Director (resigned April 2023)
Mr A Blackwood, Director of Relationships (appointed February 2023, resigned 2 October 2023)
Mr C Cole, Director of Operations
Mrs S Gibson, Head of Finance
Mrs K Raywood, Head of Sales
Mrs G Shaw, Head of Fundraising & Communications (resigned February 2023)

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Independent auditors

Duncan & Toplis Audit Limited, 5 Resolution Close, Endeavour Park, Boston, Lincolnshire, PE21 7TT

Bankers

Natwest, 27 High Street, Horncastle, Lincolnshire, LN9 5XB

Investment Advisors

JCH Investment Management, 1 Henley Way, Doddington Road, Lincoln, LN6 3QR

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the charitable company and of their incoming resources and application of resources, including their income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and 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 Group and the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Auditors

The auditors, Duncan & Toplis Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 21 October 2023 and signed on their behalf by:



Mrs Thomasin Nicholds
Chair of Trustees

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF LINCOLNSHIRE INTEGRATED
VOLUNTARY EMERGENCY SERVICE**

Opinion

We have audited the financial statements of Lincolnshire Integrated Voluntary Emergency Service (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Statement of Financial Position, the Charitable company Statement of Financial Position, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF LINCOLNSHIRE INTEGRATED
VOLUNTARY EMERGENCY SERVICE (CONTINUED)**

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report on by exception

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

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

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

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF LINCOLNSHIRE INTEGRATED
VOLUNTARY EMERGENCY SERVICE (CONTINUED)**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF LINCOLNSHIRE INTEGRATED
VOLUNTARY EMERGENCY SERVICE (CONTINUED)**

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We have identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial experience, knowledge of the sector, a review of regulatory and legal correspondence and through discussions with Directors and other management obtained as part of the work required by auditing standards. We have also discussed with the Directors and other management the policies and procedures relating to compliance with laws and regulations. We communicated laws and regulations throughout the team and remained alert to any indications of non-compliance throughout the audit.

The potential impact of different laws and regulations varies considerably. Firstly, the group is subject to laws and regulations that directly impact the financial statements (for example financial reporting legislation) and we have assessed the extent of compliance with such laws as part of our financial statements audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgemental areas of the financial statements such as the depreciation of tangible fixed assets, as well as the risk of inappropriate journal entries to increase fund surplus. Audit procedures performed by the engagement team included the identification and testing of material and unusual journal entries and challenging management on key accounting estimates, assumptions and judgements made in the preparation of the financial statements. We carried out detailed substantive tests on accounting estimates, including reviewing the methods used by management to make those estimates and re-performing the calculation.

Secondly, the company is subject to other laws and regulations where the consequence for non-compliance could have a material effect on the amounts or disclosures in the financial statements. We identified the following areas as those most likely to have such an effect:

- Registration status with the CQC.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Directors and other management and inspection. This inspection included a review of the charitable parent's CQC registration and review of the meeting minutes to ensure no areas of non-compliance. Through these procedures, if we became aware of any non-compliance, we considered the impact on the procedures performed on the related financial statement items.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. As with any audit, there is a greater risk of non-detection of irregularities as these may involve collusion, intentional omissions of the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF LINCOLNSHIRE INTEGRATED
VOLUNTARY EMERGENCY SERVICE (CONTINUED)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Duncan & Topliss Audit Ltd

Timothy Godson (Senior Statutory Auditor)

for and on behalf of

Duncan & Topliss Audit Limited

5 Resolution Close

Endeavour Park

Boston

Lincolnshire

PE21 7TT

Date: 27 October 2023

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE

(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

| | Note | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|--|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 4 | 406,165 | 96,669 | 502,834 | 613,452 |
| Charitable activities | 5 | 2,614,600 | 572,591 | 3,187,191 | 3,023,364 |
| Other trading activities | 6 | 41,322 | - | 41,322 | 38,710 |
| Investments | 7 | 68 | - | 68 | 148 |
| Other income | 8 | 3,747 | - | 3,747 | 7 |
| Total income | | 3,065,902 | 669,260 | 3,735,162 | 3,675,681 |
| Expenditure on: | | | | | |
| Raising funds | | 332,238 | 757 | 332,995 | 271,565 |
| Charitable activities | 9 | 2,864,082 | 453,221 | 3,317,303 | 3,190,930 |
| Total expenditure | | 3,196,320 | 453,978 | 3,650,298 | 3,462,495 |
| Net (expenditure)/income before net (losses)/gains on investments | | (130,418) | 215,282 | 84,864 | 213,186 |
| Net (losses)/gains on investments | | (8,806) | - | (8,806) | 15,026 |
| Net movement in funds | | (139,224) | 215,282 | 76,058 | 228,212 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 1,425,673 | 211,294 | 1,636,967 | 1,408,755 |
| Net movement in funds | | (139,224) | 215,282 | 76,058 | 228,212 |
| Total funds carried forward | | 1,286,449 | 426,576 | 1,713,025 | 1,636,967 |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04680981

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Intangible assets | 13 | 56,586 | 32,686 |
| Tangible assets | 14 | 688,547 | 663,886 |
| Investments | 15 | 301,782 | 310,589 |
| | | <u>1,046,915</u> | <u>1,007,161</u> |
| Current assets | | | |
| Stocks | 16 | 88,413 | 57,790 |
| Debtors | 17 | 781,904 | 385,699 |
| Cash at bank and in hand | | 205,902 | 703,062 |
| | | <u>1,076,219</u> | <u>1,146,551</u> |
| Creditors: amounts falling due within one year | 18 | (377,388) | (449,666) |
| Net current assets | | <u>698,831</u> | <u>696,885</u> |
| Total assets less current liabilities | | <u>1,745,746</u> | <u>1,704,046</u> |
| Creditors: amounts falling due after more than one year | 19 | (32,721) | (67,079) |
| Net assets excluding pension asset | | <u>1,713,025</u> | <u>1,636,967</u> |
| Total net assets | | <u><u>1,713,025</u></u> | <u><u>1,636,967</u></u> |
| Charity funds | | | |
| Restricted funds | 20 | 426,576 | 211,294 |
| Unrestricted funds | 20 | 1,286,449 | 1,425,673 |
| Total funds | | <u><u>1,713,025</u></u> | <u><u>1,636,967</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 21 October 2023 and signed on their behalf by:

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE

(A Company Limited by Guarantee)

REGISTERED NUMBER: 04680981

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 MARCH 2023



Mrs Thomasin Nicholds
Chair of Trustee

The notes on pages 37 to 61 form part of these financial statements.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04680981

CHARITABLE COMPANY STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Intangible assets | 13 | 56,586 | 32,686 |
| Tangible assets | 14 | 629,233 | 663,886 |
| Investments | 15 | 301,783 | 310,589 |
| | | <u>987,602</u> | <u>1,007,161</u> |
| Current assets | | | |
| Stocks | 16 | 79,911 | 57,790 |
| Debtors | 17 | 899,821 | 385,699 |
| Cash at bank and in hand | | 62,646 | 703,062 |
| | | <u>1,042,378</u> | <u>1,146,551</u> |
| Creditors: amounts falling due within one year | 18 | (302,111) | (449,666) |
| Net current assets | | <u>740,267</u> | <u>696,885</u> |
| Total assets less current liabilities | | <u>1,727,869</u> | <u>1,704,046</u> |
| Creditors: amounts falling due after more than one year | 19 | (32,721) | (67,079) |
| Net assets excluding pension asset | | <u>1,695,148</u> | <u>1,636,967</u> |
| Total net assets | | <u><u>1,695,148</u></u> | <u><u>1,636,967</u></u> |
| Charity funds | | | |
| Restricted funds | 20 | 426,576 | 211,294 |
| Unrestricted funds | 20 | 1,268,572 | 1,425,673 |
| Total funds | | <u><u>1,695,148</u></u> | <u><u>1,636,967</u></u> |

The charitable company's net movement in funds for the year was £58,181 (2022 - £228,212).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE

(A Company Limited by Guarantee)

REGISTERED NUMBER: 04680981

CHARITABLE COMPANY STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 MARCH 2023

The financial statements were approved and authorised for issue by the Trustees on 21 October 2023 and signed on their behalf by:



Mrs Thomasin Nicholds
Chair of Trustees

The notes on pages 37 to 61 form part of these financial statements.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

| | Note | 2023 £ | 2022 £ |
|---|------|-----------|-----------|
| Cash flows from operating activities | | | |
| Net cash used in operating activities | 23 | (255,610) | 39,881 |
| Cash flows from investing activities | | | |
| Proceeds from the sale of tangible fixed assets | | 2,175 | 19,700 |
| Purchase of intangible assets | | (32,600) | (18,315) |
| Purchase of tangible fixed assets | | (178,655) | (259,654) |
| Net cash used in investing activities | | (209,080) | (258,269) |
| Cash flows from financing activities | | | |
| Repayments of hire purchase | | (32,470) | (40,346) |
| Net cash used in financing activities | | (32,470) | (40,346) |
| Change in cash and cash equivalents in the year | | (497,160) | (258,734) |
| Cash and cash equivalents at the beginning of the year | | 703,062 | 961,796 |
| Cash and cash equivalents at the end of the year | 24 | 205,902 | 703,062 |

The notes on pages 37 to 61 form part of these financial statements

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. General information

Lincolnshire Integrated Voluntary Emergency Service is a private company, limited by guarantee without share capital, registered in England and Wales. The charitable company's registered number and registered office address can be found in the Trustees annual report.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

The consolidated statement of financial activities (SOFA) and consolidated statement of financial position consolidate the financial information of the group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

The Consolidated Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the charitable company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The charitable company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Going concern

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements. The Trustees have taken notice of the Financial Reporting Council guidance, which requires the reasons for this decision to be explained. The Trustees regard the going concern basis as remaining appropriate as the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Incoming resources

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the group has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the group, can be reliably measured.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Statement of Financial Position. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

No amounts are included in the financial statements for services donated by volunteers. Donated goods and services are recognised as income when control is obtained over the item, the receipt of economic benefit is probable and it can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the group's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the group which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Resources expended (continued)

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Governance costs are those costs incurred directly with expenditure related to charity compliance and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The charitable company 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 charitable company 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.

2.7 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

At each reporting date the charitable company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

| | | |
|-------------------|---|------------------------------|
| Computer software | - | % Straight line over 5 years |
|-------------------|---|------------------------------|

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost, or in cases where fixed assets have been donated, at valuation at the time of acquisition. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charitable company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

| | |
|-------------------------------|---|
| Short-term leasehold property | - 10% or straight line over the life of the lease |
| Motor vehicles | - Straight line over 5 years |
| Fixtures and fittings | - Straight line over 3, 5 or 10 years |

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Statement of Financial Position date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost is determined on a standard cost basis, and includes all direct costs incurred. Net realisable value is based on an estimated selling price allowing for all further costs of disposal.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued incomes are valued at the amounts due relating to pre- Statement of Financial Position date activity.

2.12 Cash at bank and in hand

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

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Statement of Financial Position date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.14 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.15 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Group. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Consolidated Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.16 Operating leases

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

2.17 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.18 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

In the application of the Charity's accounting policies, management are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experiences and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical accounting estimates and assumptions:

Depreciation - useful expected life

Tangible fixed assets which are valued at cost less accumulated depreciation spread out over the useful life of the individual assets. The useful life is subject to managements judgement based on the utilisation of the assets within the business. The assets are reviewed periodically to ensure that the basis remains appropriate and is amended where necessary.

4. Income from donations and legacies

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations incl "in memory" and anniversaries | 142,137 | - | 142,137 | 87,101 |
| Regular giving schemes | 75,666 | - | 75,666 | 85,573 |
| Collection tins | 11,162 | - | 11,162 | 12,641 |
| Statutory giving | 2,695 | 9,652 | 12,347 | 5,774 |
| Corporate | 44,895 | - | 44,895 | 83,895 |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from donations and legacies (continued)

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Legacies | 105,873 | - | 105,873 | 201,133 |
| Grants | 23,737 | 87,017 | 110,754 | 137,335 |
| Total 2023 | 406,165 | 96,669 | 502,834 | 613,452 |
| <i>Total 2022</i> | <i>486,717</i> | <i>126,735</i> | <i>613,452</i> | |

5. Income from charitable activities

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Emergency response | - | 391,391 | 391,391 | 389,894 |
| Community emergency medicine | 2,021,175 | - | 2,021,175 | 1,978,839 |
| Community engagement | 593,425 | 181,200 | 774,625 | 654,631 |
| | 2,614,600 | 572,591 | 3,187,191 | 3,023,364 |
| <i>Total 2022</i> | <i>2,633,470</i> | <i>389,894</i> | <i>3,023,364</i> | |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising events | 37,339 | 37,339 | 31,677 |
| Other trading activities | 3,983 | 3,983 | 7,033 |
| | <u>41,322</u> | <u>41,322</u> | <u>38,710</u> |
| <i>Total 2022</i> | <u>38,710</u> | <u>38,710</u> | |

7. Investment income

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest received | 68 | 68 | 148 |
| | <u>148</u> | <u>148</u> | |
| <i>Total 2022</i> | <u>148</u> | <u>148</u> | |

8. Other incoming resources

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|----------------------|------------------------------------|-----------------------------|-----------------------------|
| Miscellaneous income | 3,747 | 3,747 | 7 |
| | <u>7</u> | <u>7</u> | |
| <i>Total 2022</i> | <u>7</u> | <u>7</u> | |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Total resources expended

| | Donations and legacies £ | Emergency response £ | Community emergency medicine £ |
|---|--------------------------------|----------------------------|---|
| Costs directly allocated to activities | | | |
| Staffing | 187,424 | 9,786 | 1,091,174 |
| Medical equipment & consumables | - | 136,636 | 44,952 |
| Clinical training | - | 2,876 | 3,738 |
| Responder training | - | 12,291 | - |
| Vehicle costs | - | 28,219 | 42,863 |
| Purchase of goods for resale | 1,651 | 239 | - |
| Provision of external training | - | - | - |
| Fundraising | 27,310 | 149 | - |
| Support costs allocated to activities | | | |
| Staff costs | 39,081 | 372,395 | 305,416 |
| Staff related expenses | 13,866 | 29,654 | 26,648 |
| HQ Premises | 4,186 | 14,404 | 27,047 |
| Office expenses | 6,698 | 19,686 | 25,472 |
| Advertising | 21,000 | 2,895 | 4,961 |
| Vehicle costs | 1,957 | 25,640 | 49,748 |
| IT costs | 10,019 | 40,911 | 35,161 |
| Insurance | 2,994 | 7,486 | 24,814 |
| Finance costs | 1,999 | 1,440 | 8,002 |
| Depreciation of tangible fixed assets | 9,303 | 81,932 | 58,786 |
| Legal and professional fees | 4,643 | 9,855 | 17,335 |
| Governance costs | 864 | 2,160 | 3,889 |
| Loss on disposal and reclassification of fixed assets | - | - | - |
| | 332,995 | 798,654 | 1,770,006 |

| | Community engagement £ | Investment management costs £ | 2023 £ | 2022 £ |
|---|------------------------------|--|------------------|------------------|
| Costs directly allocated to activities | | | | |
| Staffing | 350,253 | - | 1,638,637 | 1,606,276 |
| Medical equipment & consumables | 8,539 | - | 190,127 | 226,260 |
| Clinical training | - | - | 6,614 | 3,890 |
| Responder training | - | - | 12,291 | 10,604 |
| Vehicle costs | 4,294 | - | 75,376 | 24,039 |
| Purchase of goods for resale | 61,285 | - | 63,175 | 163,473 |
| Provision of external training | 47,429 | - | 47,429 | 65,820 |
| Fundraising | - | - | 27,459 | 2,500 |
| Support costs allocated to activities | | | | |
| Staff costs | 135,196 | - | 852,088 | 648,227 |
| Staff related expenses | 44,134 | - | 114,302 | 104,189 |
| HQ premises | 9,696 | - | 55,333 | 52,203 |
| Office expenses | 11,515 | - | 63,371 | 69,338 |
| Advertising | 4,475 | - | 33,331 | 23,542 |
| Vehicle costs | 17,046 | - | 94,391 | 130,350 |
| IT costs | 18,588 | - | 104,679 | 73,700 |
| Insurance | 5,989 | - | 41,283 | 40,218 |
| Finance costs | 1,887 | 2,979 | 16,307 | 11,563 |
| Depreciation and amortisation | 12,672 | - | 162,693 | 134,536 |
| Legal and professional fees | 10,938 | - | 42,771 | 50,874 |
| Governance costs | 1,728 | - | 8,641 | 8,949 |
| Loss on disposal and reclassification of fixed assets | - | - | - | 11,945 |
| | 745,664 | 2,979 | 3,650,298 | 3,462,497 |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Auditors' remuneration

| | 2023 £ | 2022 £ |
|--|-------------------|-------------------|
| Fees payable to the charitable company's auditor for the audit of the charitable company's annual accounts | 9,000 | 9,000 |
| Fees payable to the charitable company's auditor in respect of: | | |
| All non-audit services not included above | - | 3,950 |
| | <u> </u> | <u> </u> |

11. Staff costs

| | Group 2023 £ | Group 2022 £ | Charitable company 2023 £ | Charitable company 2022 £ |
|--|--------------------|--------------------|------------------------------------|------------------------------------|
| Wages and salaries | 2,154,836 | 1,894,647 | 1,856,419 | 1,894,647 |
| Social security costs | 217,364 | 179,003 | 188,423 | 179,003 |
| Contribution to defined contribution pension schemes | 85,223 | 72,950 | 74,113 | 72,950 |
| | <u>2,457,423</u> | <u>2,146,600</u> | <u>2,118,955</u> | <u>2,146,600</u> |

The average number of persons employed by the charitable company during the year was as follows:

| | Group 2023 No. | Group 2022 No. | Charitable company 2023 No. | Charitable company 2022 No. |
|---------------------------|----------------------|----------------------|--------------------------------------|--------------------------------------|
| Average monthly headcount | 100 | 96 | 100 | 96 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. Staff costs (continued)

The average headcount expressed as full-time equivalents was:

| | Group 2023 No. | <i>Group 2022 No.</i> | Charitable company 2023 No. | <i>Charitable company 2022 No.</i> |
|------------------------------|-------------------------------|-------------------------------|--|--|
| Administration | 11 | 10 | 11 | 10 |
| Fundraising | 5 | 5 | 5 | 5 |
| Emergency Response | 5 | 5 | 5 | 5 |
| Community Emergency Medicine | 26 | 23 | 26 | 23 |
| Community Engagement | 9 | 7 | 9 | 7 |
| | 56 | 50 | 56 | 50 |

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

| | Group 2023 No. | <i>Group 2022 No.</i> |
|--------------------------------|-------------------------------|-------------------------------|
| In the band £60,001 - £70,000 | 1 | - |
| In the band £70,001 - £80,000 | 1 | 1 |
| In the band £80,001 - £90,000 | 2 | 1 |
| In the band £90,001 - £100,000 | 1 | 1 |

The key management personnel, as listed in the Trustees' Annual Report, received employee benefits totalling £467,038 (2022 - £424,284).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

The charitable company has purchased professional indemnity insurance on behalf of the Trustees for claims made by third parties arising from:

- Fidelity loss
- Loss of or damage to documents
- Pollution

The cost of this insurance is £108 (2022 - £689).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Intangible assets

Group

| | Computer software £ |
|-----------------------|------------------------------------|
| Cost | |
| At 1 April 2022 | 58,773 |
| Additions | 32,600 |
| At 31 March 2023 | <u>91,373</u> |
| Amortisation | |
| At 1 April 2022 | 26,087 |
| Charge for the year | 8,700 |
| At 31 March 2023 | <u>34,787</u> |
| Net book value | |
| At 31 March 2023 | <u><u>56,586</u></u> |
| At 31 March 2022 | <u><u>32,686</u></u> |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Intangible assets (continued)

Charitable company

| | Computer software £ |
|-----------------------|---------------------------|
| Cost | |
| At 1 April 2022 | 58,773 |
| Additions | 32,600 |
| At 31 March 2023 | <u>91,373</u> |
| Amortisation | |
| At 1 April 2022 | 26,087 |
| Charge for the year | 8,700 |
| At 31 March 2023 | <u>34,787</u> |
| Net book value | |
| At 31 March 2023 | <u><u>56,586</u></u> |
| At 31 March 2022 | <u><u>32,686</u></u> |

14. Tangible fixed assets

Group

| | Short-term leasehold property £ | Motor vehicles £ | Fixtures and fittings £ | Total £ |
|--------------------------|--|------------------------|-------------------------------|------------------|
| Cost or valuation | | | | |
| At 1 April 2022 | 33,026 | 356,852 | 832,943 | 1,222,821 |
| Additions | - | 6,282 | 172,373 | 178,655 |
| Disposals | - | (7,500) | (385) | (7,885) |
| At 31 March 2023 | <u>33,026</u> | <u>355,634</u> | <u>1,004,931</u> | <u>1,393,591</u> |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Tangible fixed assets (continued)

Group (continued)

| | Short-term leasehold property £ | Motor vehicles £ | Fixtures and fittings £ | Total £ |
|---------------------|--|------------------------|-------------------------------|------------|
| Depreciation | | | | |
| At 1 April 2022 | 26,031 | 182,649 | 350,255 | 558,935 |
| Charge for the year | 5,358 | 55,854 | 92,782 | 153,994 |
| On disposals | - | (7,500) | (385) | (7,885) |
| At 31 March 2023 | 31,389 | 231,003 | 442,652 | 705,044 |

Net book value

| | | | | |
|------------------|-------|---------|---------|---------|
| At 31 March 2023 | 1,637 | 124,631 | 562,279 | 688,547 |
| At 31 March 2022 | 6,995 | 174,203 | 482,688 | 663,886 |

Charitable company

| | Short-term leasehold property £ | Motor vehicles £ | Fixtures and fittings £ | Total £ |
|--------------------------|--|------------------------|-------------------------------|------------|
| Cost or valuation | | | | |
| At 1 April 2022 | 33,026 | 356,852 | 832,943 | 1,222,821 |
| Additions | - | 2,210 | 147,210 | 149,420 |
| Disposals | - | (10,500) | (49,104) | (59,604) |
| At 31 March 2023 | 33,026 | 348,562 | 931,049 | 1,312,637 |
| Depreciation | | | | |
| At 1 April 2022 | 26,031 | 182,649 | 350,255 | 558,935 |
| Charge for the year | 5,358 | 54,825 | 85,196 | 145,379 |
| On disposals | - | (7,847) | (13,063) | (20,910) |
| At 31 March 2023 | 31,389 | 229,627 | 422,388 | 683,404 |

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. Tangible fixed assets (continued)

Charitable company (continued)

| | Short-term leasehold property £ | Motor vehicles £ | Fixtures and fittings £ | Total £ |
|-----------------------|--|------------------------|-------------------------------|------------|
| Net book value | | | | |
| At 31 March 2023 | 1,637 | 118,935 | 508,661 | 629,233 |
| At 31 March 2022 | 6,995 | 174,203 | 482,688 | 663,886 |

The net book value of tangible fixed assets includes £67,834 (2022 - £98,980) in respect of assets held under hire purchase contracts.

15. Fixed asset investments

| Group | Listed investments £ |
|--------------------------|-------------------------------------|
| Cost or valuation | |
| At 1 April 2022 | 301,782 |
| At 31 March 2023 | 301,782 |
| Net book value | |
| At 31 March 2023 | 301,782 |
| At 31 March 2022 | 301,782 |

| Charitable company | Investments in subsidiary companies £ | Listed investments £ | Total £ |
|---------------------------|--|-------------------------------------|--------------------|
| Cost or valuation | | | |
| At 1 April 2022 | - | 301,782 | 301,782 |
| Additions | 1 | - | 1 |

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(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
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15. Fixed asset investments (continued)

| | | | |
|-----------------------|---|---------|---------|
| At 31 March 2023 | 1 | 301,782 | 301,783 |
| Net book value | | | |
| At 31 March 2023 | 1 | 301,782 | 301,783 |
| At 31 March 2022 | - | 301,782 | 301,782 |

Principal subsidiaries

The following was a subsidiary undertaking of the charitable company:

| Name | Company number | Registered office or principal place of business | Principal activity |
|-------------------------|----------------|--|--------------------|
| LIVES Education Limited | 13887550 | Lives Headquarters, Units 5-8 Birch Court, Boston Road Industrial Estate, Horncastle, Lincolnshire, LN9 6SB | Training services |

| Class of shares | Holding | Included in consolidation |
|-----------------|---------|---------------------------|
| Ordinary | 100% | Yes |

The financial results of the subsidiary for the year were:

| Name | Income £ | Expenditure £ | Profit/(Loss) / Surplus/ (Deficit) for the year £ | Net assets £ |
|-------------------------|-------------|------------------|---|-----------------|
| LIVES Education Limited | 569,815 | 480,609 | 89,206 | 17,876 |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Stocks

| | Group 2023 £ | Group 2022 £ | Charitable company 2023 £ | Charitable company 2022 £ |
|-------------------------------------|-----------------------------|-----------------------------|--|--|
| Finished goods and goods for resale | 88,413 | 57,790 | 79,911 | 57,790 |

17. Debtors

| | Group 2023 £ | Group 2022 £ | Charitable company 2023 £ | Charitable company 2022 £ |
|------------------------------------|-----------------------------|-----------------------------|--|--|
| Due within one year | | | | |
| Trade debtors | 310,457 | 164,708 | 207,780 | 164,708 |
| Amounts owed by group undertakings | - | - | 224,412 | - |
| Other debtors | - | 2,398 | - | 2,398 |
| Prepayments and accrued income | 471,447 | 218,593 | 467,629 | 218,593 |
| | 781,904 | 385,699 | 899,821 | 385,699 |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Creditors: Amounts falling due within one year

| | Group 2023 £ | Group 2022 £ | Charitable company 2023 £ | Charitable company 2022 £ |
|---|-----------------------------|-----------------------------|--|--|
| Trade creditors | 111,873 | 134,019 | 108,809 | 134,019 |
| Other taxation and social security | 89,110 | 84,737 | 75,709 | 84,737 |
| Obligations under finance lease and hire purchase contracts | 34,358 | 32,470 | 34,358 | 32,470 |
| Other creditors | 12,228 | 11,175 | 12,129 | 11,175 |
| Accruals and deferred income | 129,819 | 187,265 | 71,106 | 187,265 |
| | 377,388 | 449,666 | 302,111 | 449,666 |
| | | | Group 2023 £ | Group 2022 £ |
| Deferred income at 1 April 2022 | | | 98,460 | - |
| Resources deferred during the year | | | 69,390 | 98,460 |
| Amounts released from previous periods | | | (98,460) | - |
| | | | 69,390 | 98,460 |

Year end deferred income is for income received in the year relating to services and contracts that are being carried out in the 2022-23 financial year.

19. Creditors: Amounts falling due after more than one year

| | Group 2023 £ | Group 2022 £ | Charitable company 2023 £ | Charitable company 2022 £ |
|---|-----------------------------|-----------------------------|--|--|
| Net obligations under finance lease and hire purchase contracts | 32,721 | 67,079 | 32,721 | 67,079 |

Liabilities under hire purchase contracts are secured on the assets to which they relate.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE

— (A Company Limited by Guarantee) —

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

20. Statement of funds

Statement of funds - current year

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Gains/ (Losses) £ | Balance at 31 March 2023 £ |
|--|---------------------------------|------------------|--------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | | | |
| General Funds - all funds | 1,425,673 | 3,065,902 | (3,196,320) | (8,806) | 1,286,449 |
| Restricted funds | | | | | |
| First Responders | - | 391,391 | (391,391) | - | - |
| Education Technology Fund | 25,988 | 181,200 | (4,881) | - | 202,307 |
| CEMS Vehicle Fund | 4,800 | - | (1,600) | - | 3,200 |
| Defibrillator Pads Replacement Fund | - | 14,980 | (3,361) | - | 11,619 |
| Medic 50 Vehicle Fund | 25,444 | - | (8,081) | - | 17,363 |
| Defibrillator Replacement Programme Fund | 87,076 | 68,689 | (29,486) | - | 126,279 |
| Interactive Education Fund | 4,606 | - | (757) | - | 3,849 |
| Code Crimson | 10,000 | 8,000 | (2,694) | - | 15,306 |
| Medic 50 Equipment Fund | 53,380 | - | (11,727) | - | 41,653 |
| TRIM Training | - | 5,000 | - | - | 5,000 |
| | 211,294 | 669,260 | (453,978) | - | 426,576 |
| Total of funds | 1,636,967 | 3,735,162 | (3,650,298) | (8,806) | 1,713,025 |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

20. Statement of funds (continued)

Description, nature and purpose of restricted funds

First Responder Grant

An annual grant is received from NHS Lincolnshire CCG, NHS North Lincolnshire CCG and NHS North East Lincolnshire CCG to fund the provision of First Responders across the county.

Education Technology Fund

Ufi VocTech Trust provided a grant to develop a virtual learning platform to enable Responders to maintain their competency during Covid restrictions.

CFR Recruitment Fund

Established to collect donations and grants to support the recruitment of new Community First Responders. This contributes to the cost of recruitment events, including wages and venue hire, and the training/equipping of new CFRs.

CEMS Vehicle Fund

BASICs provided a grant towards the blue light installation of 3 vehicles for the Community Emergency Medicine Service. This cost is incorporated in the overall cost for the vehicles which are depreciated over 5 years.

Defibrillator Pads Replacement Fund

Established to collect donations and grants towards the cost of replacing defibrillator pads for all First Responders within LIVES when used in the course of responding to cardiac arrest.

Medic 50 Fund

BASICs provided a grant of £35,000 to fund a new vehicle for the Medic 50 service which provides critical care cover to the East Coast of Lincolnshire.

Defibrillator Replacement Programme Fund

Established to collect donations and grants towards the cost of replacing defibrillators for all First Responders within LIVES.

Interactive Education Fund

Established to purchase interactive display equipment to engage audiences of all ages, show our audiences how important it is to learn CPR skills and inspire those who are more interested to become a LIVES community first responder.

Code Crimson

Established to collect donations and grants to support the integration of blood into our critical care response and fund the provision of equipment to safely transport blood from each Trauma unit in the county.

Medic 50 Equipment Fund

Established to collect donations and grants to fund the purchase of advanced life-saving and diagnostic equipment specifically for our Medic 50 critical care car which covers the East Coast of Lincolnshire.

TRIM Training

Established to collect donations and grants towards the cost of Trauma Risk Management training for practitioners and managers within LIVES to enable them to best support First Responders who may need emotional support following an incident they have attended.

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

20. Statement of funds (continued)

Statement of funds - prior year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Gains/ (Losses) £ | Balance at 31 March 2022 £ |
|--|---------------------------------|-------------|------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | | | |
| General Funds - all funds | 1,266,467 | 3,159,052 | (3,014,872) | 15,026 | 1,425,673 |
| Restricted funds | | | | | |
| First Responders | 7,939 | 390,894 | (398,833) | - | - |
| Education Technology Fund | 28,036 | - | (2,048) | - | 25,988 |
| CFR Recruitment Fund | 12,316 | 1,000 | (13,316) | - | - |
| CEMS Vehicle Fund | 6,400 | - | (1,600) | - | 4,800 |
| Defibrillator Pads Replacement Fund | - | 1,000 | (1,000) | - | - |
| Medic 50 Vehicle Fund | 33,635 | - | (8,191) | - | 25,444 |
| Defibrillator Replacement Programme Fund | 46,462 | 59,036 | (18,422) | - | 87,076 |
| Interactive Education Fund | 7,500 | - | (2,894) | - | 4,606 |
| Code Crimson | - | 10,000 | - | - | 10,000 |
| Medic 50 Equipment Fund | - | 54,699 | (1,319) | - | 53,380 |
| | 142,288 | 516,629 | (447,623) | - | 211,294 |
| Total of funds | 1,408,755 | 3,675,681 | (3,462,495) | 15,026 | 1,636,967 |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

21. Summary of funds

Summary of funds - current year

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Gains/ (Losses) £ | Balance at 31 March 2023 £ |
|------------------|---------------------------------|------------------|--------------------|-------------------------|-------------------------------------|
| General funds | 1,425,673 | 3,065,902 | (3,196,320) | (8,806) | 1,286,449 |
| Restricted funds | 211,294 | 669,260 | (453,978) | - | 426,576 |
| | <u>1,636,967</u> | <u>3,735,162</u> | <u>(3,650,298)</u> | <u>(8,806)</u> | <u>1,713,025</u> |

Summary of funds - prior year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Gains/ (Losses) £ | Balance at 31 March 2022 £ |
|------------------|---------------------------------|------------------|--------------------|-------------------------|-------------------------------------|
| General funds | 1,266,467 | 3,159,052 | (3,014,872) | 15,026 | 1,425,673 |
| Restricted funds | 142,288 | 516,629 | (447,623) | - | 211,294 |
| | <u>1,408,755</u> | <u>3,675,681</u> | <u>(3,462,495)</u> | <u>15,026</u> | <u>1,636,967</u> |

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|-------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets | 516,749 | 171,798 | 688,547 |
| Intangible fixed assets | 56,586 | - | 56,586 |
| Fixed asset investments | 301,782 | - | 301,782 |
| Current assets | 821,441 | 254,778 | 1,076,219 |
| Creditors due within one year | (377,388) | - | (377,388) |
| Creditors due in more than one year | (32,721) | - | (32,721) |
| Total | <u>1,286,449</u> | <u>426,576</u> | <u>1,713,025</u> |

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**NOTES TO THE FINANCIAL STATEMENTS
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22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2022 £</i> | <i>Restricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|-------------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | 515,972 | 147,914 | 663,886 |
| Intangible fixed assets | 32,686 | - | 32,686 |
| Fixed asset investments | 310,589 | - | 310,589 |
| Current assets | 1,083,171 | 63,380 | 1,146,551 |
| Creditors due within one year | (449,666) | - | (449,666) |
| Creditors due in more than one year | (67,079) | - | (67,079) |
| Total | 1,425,673 | 211,294 | 1,636,967 |

23. Reconciliation of net movement in funds to net cash flow from operating activities

| | <i>Group 2023 £</i> | <i>Group 2022 £</i> |
|--|-----------------------------|-----------------------------|
| Net income for the year (as per Statement of Financial Activities) | 76,058 | 228,212 |
| Adjustments for: | | |
| Depreciation charges | 153,994 | 124,684 |
| Amortisation charges | 8,700 | 9,499 |
| Loss/(gain) on investments | 8,807 | (15,028) |
| Loss/(profit) on the sale and reclassification of fixed assets | (2,175) | 12,298 |
| Increase in stocks | (30,623) | (12,480) |
| Increase in debtors | (397,143) | (135,703) |
| Decrease in creditors | (73,228) | (171,601) |
| Net cash provided by/(used in) operating activities | (255,610) | 39,881 |

LINCOLNSHIRE INTEGRATED VOLUNTARY EMERGENCY SERVICE
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**NOTES TO THE FINANCIAL STATEMENTS
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24. Analysis of cash and cash equivalents

| | Group 2023 £ | Group 2022 £ |
|--|-----------------------------|-----------------------------|
| Cash in hand | 205,902 | 703,062 |
| Total cash and cash equivalents | 205,902 | 703,062 |

25. Analysis of changes in net debt

| | At 1 April 2022 £ | Cash flows £ | At 31 March 2023 £ |
|--------------------------|----------------------------------|-------------------------|-----------------------------------|
| Cash at bank and in hand | 703,062 | (497,160) | 205,902 |
| Hire purchase | (99,549) | 32,470 | (67,079) |
| | 603,513 | (464,690) | 138,823 |

26. Capital commitments

| | Group 2023 £ | Group 2022 £ | Charitable company 2023 £ | Charitable company 2022 £ |
|--|-----------------------------|-----------------------------|--|--|
| Contracted for but not provided in these financial statements | | | | |
| Acquisition of tangible fixed assets | 173,149 | 58,716 | 173,149 | 58,716 |

27. Pension commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £85,223 (2022 - £72,950). £11,055 (2022 - £10,576) was payable to the fund at the balance sheet date and is included in creditors.

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28. Operating lease commitments

At 31 March 2023 the Group and the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | Group 2023 £ | <i>Group 2022 £</i> | Charitable company 2023 £ | <i>Charitable company 2022 £</i> |
|--|-----------------------------|-----------------------------|--|--|
| Not later than 1 year | 71,931 | 76,227 | 71,931 | 76,227 |
| Later than 1 year and not later than 5 years | 167,095 | 231,827 | 167,095 | 231,827 |
| Later than 5 years | 94,792 | 112,292 | 94,792 | 112,292 |
| | <u>333,818</u> | <u>420,346</u> | <u>333,818</u> | <u>420,346</u> |

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

| | Group 2023 £ | <i>Group 2022 £</i> | Charitable company 2023 £ | <i>Charitable company 2022 £</i> |
|-------------------------|-----------------------------|-----------------------------|--|--|
| Operating lease rentals | <u>72,324</u> | <u>72,947</u> | <u>72,324</u> | <u>72,947</u> |

29. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

30. Related party transactions

The charitable company purchased management training/consultancy services amounting to £3,445 (2022 - £3,375) from business under the control of Hilary Gibb who is a director and trustee of the charitable group. The balance owing at the year end was Nil (2022 - £300).

The charitable group also made sales and provided services to an entity where the CEO of the group is also a director. Income from this business relationship amounted to £1,105, and the balancing owed at the year end was £30 (2022 - Nil), and conditions assigned to the credit provided are equivalent to the groups standard credit control terms.

31. Controlling party

There is no ultimate controlling party.