

2021



Advanced
Life
Support
Group

A charity dedicated to saving life by providing training



ADVANCED LIFE
SUPPORT GROUP

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st December 2021

Registered Company Number: 4580873 (England and Wales)

Registered Charity Number: 1095478

2021



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A word from the Chair of Trustees



Welcome to our 2021 annual report and accounts

Once again COVID-19 has been a part of our working lives during 2021. This has meant ALSG has further improved its preparedness and response to the ongoing challenges the pandemic brings. As well as further developing our online training courses and updating course materials with the latest ILCOR guidelines, we have been preparing to reintroduce face-to-face courses as restrictions are lifted and colleagues are released for much needed training.

The pandemic will have a lasting effect for everyone, in particular our colleagues in the NHS and overseas. There have been some positives however, and it is critical at ALSG to reflect and learn from what has worked well. Providing candidates and faculty with the choice of attending a face-to-face course, or online, or a combination of both, continues as part of our offering to provide full flexibility. COVID did accelerate the new online delivery of our training and as the pandemic continued, we adapted to the challenging circumstances and further enhanced how we offer courses.

Due to the pandemic ALSG's numbers are lower than in previous years but ALSG continues to move forward. In 2021 we had 11,459 candidates complete ALSG courses and of these, 52 became full instructors. Since the charity began, a total of 256,791 have now been trained.

2021 saw the development of Child Protection: Recognition and Response (CPRR) which launched online as well as some significant enhancements to the course, including the introduction of continuous assessment both on the traditional face-to-face course and online. This is in addition to APLS, GIC and APEx which launched online the previous year.

ALSG has focused on building strong governance through its Trustees and it is my privilege to welcome Sarah Dickie and Martin Edwards to the Board of Trustees whom both bring decades of educational experience and I look forward to working closely with them.

It is also with a sad heart we said goodbye to Sue Wieteska, co-founder of ALSG and CEO for the past 30 years. Sue retired in December 2021 having dedicated her working career to ALSG, tirelessly developing new training courses across many specialties by working closely with Working Groups, course coordinators and the Board of Trustees. Sue's contribution to medical education can be evidenced by the 44 countries across the world that run ALSG training packages.

Sue has contributed enormously to the day-to-day functioning of ALSG, implementing strategies and processes and has been innovative in her approach to running the organisation. Her prescience, prudence and judgement has been exceptional, and I know I speak for my colleagues and the staff at ALSG when we say we will miss her cheerful yet insightful contributions, but we wish her all the best in her well-earned retirement.

I am pleased to welcome Sinead Kay, Interim CEO who has been with ALSG for the past seven years. Sinead joined ALSG in the Marketing department before being promoted to the Senior Leadership Team (SLT) three years ago and now takes over from Sue to continue ALSG's onward journey. Having worked closely with Sinead as part of the SLT, I am pleased and confident that she will continue to build the organisation's infrastructure as well as the development of ALSG's training packages which all aims to improve patient outcomes and save lives.

The transition has been seamless as Sue and Sinead have successfully endeavoured throughout 2021 to handover and transfer responsibilities in a timely manner. We wish you every success Sinead and I am very much looking forward to 2022 and all that it brings.

Kevin Mackway-Jones
Chair of Trustees





Objectives: Purposes of the charity

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



Vision

ALSG is clear that its vision is to save lives and improve patient outcomes.

Values

SUPPORT

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

EDUCATE

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

COLLABORATE

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

INNOVATE

We continually pioneer new approaches to improve medical education.

EXCEL

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



What we do

ALSG is a not-for-profit organisation which aims to save lives and improve patient outcomes through structural educational training packages.

To remain current with new educational and clinical practices, each course has a Working Group affiliated specifically to the specialty of a course. Working groups are responsible for the management and development of the course by bringing together the latest clinical expertise to ensure courses are up to date and aligned to current guidelines.

Furthermore, the latest learning techniques and delivery of training packages are updated to offer the best teaching practices and to keep education at the heart.

As a result of the pandemic, ALSG accelerated its online delivery of courses, making it not only safer, but given that our candidates are in the main clinicians who are short of time and have struggled to get study time, having this alternative to accessing education was an important strategic step in ALSG's journey which has been well received. It has ensured clinical education has been able to continue throughout the pandemic using remote and digital training packages.

Since ALSG's inception, all courses follow a structured approach which means there is a step-by-step methodology, making every course germane no matter where it is delivered in the world as it follows a consistent format.

This also applies to our remotely enhanced digital training, regardless of which course a candidate undertakes, they will follow a structured teaching method. The quality of online courses has not been compromised and has been demonstrated by the Royal College of Paediatric and Child Health (RCPCH) fully endorsing both the online and face-to-face APLS course.

In addition, ALSG's Child Protection Response & Recognition (CPRR) course was developed with the RCPCH, the NSPCC as well as with ALSG and can be accessed via the RCPCH Child Protection Portal.

Course development is fundamental to ALSG's operational function and by offering a digital interface option for several of our courses, ALSG has implemented the right tools to respond and adapt positively to change and is well positioned going into 2022.

RCPCH Endorsed



**Royal College of
Paediatrics and
Child Health**

“CPRR training is about discerning the indicators in possible child abuse and neglect cases which investigates the hidden signs which aren't immediately obvious and provides a structured approach to managing this sensitive topic. The course provides the candidate with the knowledge and skills to recognise child abuse, as well as how and who to refer a case to, and looks at the importance of following-up which is essential, so the child is professionally cared for throughout the entire time.”

Daniel Waeland, Director of Education & Training, RCPCH

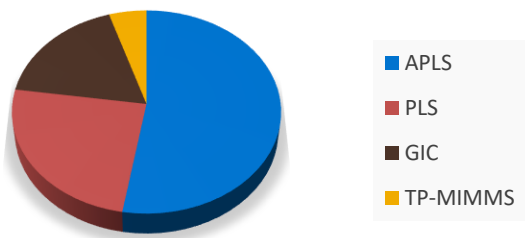


Saving lives and improving
patient outcomes



Highlights of 2021

- In 2021 ALSG trained 11,459 candidates which brings the total number trained to 256,791 since inception
- Globally 317 instructors taught on our courses in 2021 as well as 52 candidates who became fully trained instructors, thereby ensuring our courses can continue to improve patient outcomes and save lives through training
- From 2019 to 2021 there were a total of 138 active centres running ALSG courses across the globe
- As ALSG continually evolves, four training packages have now become available in a digital format as they have been 'remotely enhanced' giving greater flexibility for online learning
- The RCPCH continued to endorse the APLS Remotely Enhanced course, as well as maintaining our endorsement for the original APLS course over two days of face-to-face training. Recognition of the standard and acknowledgement of best practice.
- Five nurses were offered free course places as part of the 2020 WHO's 'The Year of the Nurse and Midwife' campaign which due to the pandemic, ran into 2021 as we honoured our commitment to our winners
- Academy of Medical Educators (AoME) has recognised the General Instructor Course (GIC) and accredited it to their high standard quality mark
- The Mike Davis Bursary, which funds a training programme for the Generic Instructor Course, continues and in 2021 it was awarded to Lauren Frow.
- In 2021 the Manchester Triage System (MTS) introduced specific discriminators for mental health. An expert Delphi study was performed which identified 52 discriminator statements using the world-renowned MTS reductive method. It is intended for usage in emergency departments, ambulance services, out of hours and emergency care centres for patients displaying mental health crises. The new mental health discriminators embedded in the established triage tools are fully researched, providing an evidence-based approach in a flow chart to help identify and pinpoint the needs of individual patients.
- Snapshot of courses run in 2021





Insights from a remotely enhanced course

As technology infiltrates our lives more and more, ALSG has seen the benefit of making some of its training packages available online, especially during the pandemic which has facilitated continued learning for clinicians who otherwise wouldn't have been able to attend a face-to-face course. Clearly not all courses are appropriate for an online equivalent but the courses we have devised to this point, translate well and have been received positively.

Here are some insights from our instructors on teaching a remotely enhanced course.

Mike Davis, instructing on the Generic Instructor Course said ...

“ The revised version of the GIC provided the opportunity for centres to continue to offer the GIC by making good use of the technology by making reasonable adaptations to the programme and the candidate experience. The (Remotely Enhanced) experience will almost certainly feed into future developments of this and other related courses. ”

“ Due to COVID-19, we ran a Remotely Enhanced APLS course with the first day of the course delivered virtually. The real benefit was the high quality of the teaching was not lost and in fact, it allowed candidates to feel more comfortable in their own homes for this part of the course. ”

Sarah Dormer shares her experiences of instructing remotely on APLS

In 2021, CPRR was the latest course to be digitally developed and Ruth Skelton, Chair of CPRR said ...

“ Child Protection is about recognising the signs of physical and emotional abuse, providing candidates with a structured step-by-step guidance as to the correct course of action in a variety of settings and scenarios. It has worked extremely well online as it facilitates easy discussions between groups as well as the added advantage of there being no travel time lost. ”



Case studies

Shadman Aziz – Pre-Obstetric Emergency Training (POET)

The POET course is really useful as it teaches a structured approach that you can apply to any obstetric emergency. I have had limited exposure to obstetric patients in the Emergency Department as they largely are taken straight away to the labour ward by the ambulance service or from triage. However, obstetric patients do present to the Emergency Department, often in extremis, therefore I felt that it was important for me to fill these knowledge gaps by attending the POET course.

I found learning about and applying the POET structured approach very useful as it uses an extension of the familiar ABCDE approach to help with any obstetric emergency. The course faculty were excellent and very knowledgeable; and the course was delivered in a very effective way. The scenarios were particularly useful as it allowed us to put that knowledge into practice.

I also found it really useful working alongside other clinicians from different specialties to see how they would approach the scenarios.”



Shadman Aziz

Emergency Medicine Trainee,
London

Sally Roberts – Advanced Paediatric Life Support (APLS)

“I found the course very useful as a nurse. On the ward you will be the person identifying early signs of a patient deteriorating and the first person there if an emergency occurs. The structured approach to the procedures really helped me keep calm and focused, and I enjoyed working within the multi-disciplinary team on the day. It gave me a chance to explore emergency situations I had not come across before and widen my knowledge so that when I encounter them in real life, I will be better equipped to deal with them.

I found it useful to learn about everyone else’s roles within the situation and what their responsibilities would be in relation to my own. It helped me understand more what my role within the team would be, but also let me push myself further into roles beyond what I’d do in real life.

I have already recommended the course to several of my colleagues and expressed how much I enjoyed it to them, and they shouldn’t see it as a scary course.”



Sally Roberts

Senior Staff Nurse, Sheffield



Conferences and Partnerships



ALSG held its bi-annual Manchester Triage Conference on 9th December and for the first time it was online. The conference covered a range of subjects from Infectious Diseases utilising the Manchester Triage System (MTS), Around the World: How MTS helped stream patients during the pandemic through case examples, as well as exploring latest international research.

Partnership ties continue to strengthen with the RCPCH, through the Royal College's endorsement of APLS delivered in a face-to-face format, as well as endorsing the APLS digital course.

In addition, Child Protection continues to be high on the agenda with the RCPCH and we continue to work closely to provide essential child protection training.

ALSG continues to work with the Resuscitation Council UK (RCUK) in the delivery of our Generic Instructor Course (GIC) across the UK and look forward to developing the next edition of the course in 2022.

The Academy of Medical Educators (AoME) accredited the GIC, and the two organisations continue to build a stronger working relationship. Such is the standard of the GIC, the AoME has devised a shortened path to their certification for all those who have undertaken and passed their GIC.

ALSG continues to support the work MCAI does in Liberia and actively work with the Charity to support the Strengthening Emergency Care (SEC) courses which we are planning to start running again in 2022.

Partnerships are not only collaborative but help identify new practices and is a mechanism to exchange information, as well as working towards a common purpose.



Quality and improvement in 2021



Development of the organisation

ALSG has continued its journey of evolving over its 30 years and delivers clinical education along the healthcare pathway. The organisation recognises the need to increase performance levels, and this is done by strengthening the culture, from staff to volunteers, the senior leadership team and the trustees to deliver organisational priorities. There has been succession planning, the upskilling of staff, as well as improving our technology. A recruitment drive has been implemented to ensure continuity and strategic guidance as ALSG prepares for up-and-coming retirements of Trustees. Given the need to be COVID safe, there has been a reconfiguration of the building to allow for larger teaching rooms to make the environment more conducive for faculty and candidates. As staff teams returned to the office, the importance of being with team members was evident, as staff were able to interact more easily and efficiently.

Development of research

ALSG is committed to advancing clinical practices and as an organisation, is committed to providing support for clinical research and offers a research fund in the name of working group chairs who have stepped down. In addition, there are annual bursary funds for course places to encourage the development of our future instructors. The Manchester Triage System hold a specific research fund for the advancement of triage through the Janet Marsden Bursary which has seen triage evolve to incorporate mental health discriminators as well as a triage tool specific to Care Homes.

Development of people

ALSG places significant emphasis on its staff and volunteers, without which it would not thrive and be the organisation is it today. Our volunteer instructors are supported through regular recertification and are invited to the ALSG bi-annual conference where they can access workshops and hands-on training on how to improve their educational and clinical skills.

As the organisation's Governing body, the board of Trustees meet quarterly to review the five-year strategy and ensure the organisation is aligned to its vision and values. The Trustees have access to training on their roles and responsibilities to fulfil their role and maximise their contribution in the strategic planning for the organisation.

ALSG holds regular staffing updates to brief employees on progress, as well as encourage self-development, ownership, and responsibility for each person's role, whilst implementing informal coaching and mentoring. ALSG believes a work life balance is important and continues to offer flexible working to accommodate each person's needs and offers staff the opportunity to purchase additional holidays, as well as providing pension, legal support and access to a personal coaching tool.



Development of technology

Since the pandemic, ALSG has focused on evaluating what technologies are available and will bring added value to our candidates and faculty. This work is continually evolving. With technology, there comes the need to work at pace, as candidates, volunteers and partners have a greater expectation of engagement with the organisation. To fulfil this expectation, ALSG has built a more robust infrastructure utilising instant messaging, ticketing system for enquiries, interactive help tools, online team meetings, SharePoint and Cloud storage which are faster and more robust, along with upgrading employees' laptops.



Social and environmental impact 2021

As an organisation, we strive to continually look at reducing our carbon footprint. ALSG's remotely enhanced courses reduces the requirement for travel, the use of paper on a course and the use of the office space which naturally has a positive effect on the environment. All employees work from home for most of their working week, thereby further reducing the carbon footprint.

ALSG courses are now 'paperless' which means courses are managed and assessed using iPads instead of paper. Course packs are also online, and all communication is done via email which further reduces the use of paper and printing on courses.

Many of the organisation's meetings are held online, with little taking place face-to-face and in 2021 the first online conference was held, again mitigating the environmental impact.



Saving lives and improving patient outcomes



Looking forward

2022 will be an exciting yet busy year for ALSG as we see three updated courses coming out namely,

01 **APLS 7th EDITION**

02 **MIMMS 4th EDITION**

03 **mMOET 4th EDITION**

These courses come with updates to the Virtual Learning Environment (VLE) platform which prepares candidates in advance of undertaking their course, along with new course manuals published by Wiley's. Both underpin the entire course providing the theory and is a reference resource for our candidates throughout the course and after as a resource.

ALSG will be seeking to reinvigorate staff development with a view to supporting and helping each and everyone be the best they can be in their role. It has been a long time since we were able to focus on staff development (due to the pandemic) and so next year will see staff given the opportunity to develop in their careers and broaden their knowledge in a variety of other areas across the organisation.

In 2022, we will see a number of long-standing trustees stepping down and new recruits coming on board to continue the great work the team has done to support the strategic progress and governance of the organisation.

A further update to our internal systems is underway with the implementation of upgraded packages such as SAGE, and new technologies to allow for online chats with candidates, centres and faculty should they want to speak to someone directly.

We are actively engaging with our centres and instructors to support them returning to running courses and teaching. ALSG has a dedicated member of staff to champion this work and ensure returning to running courses is as seamless as possible. We aim to introduce a resource centre which will house a range of marketing materials to help promote courses, and for candidates the ability to see their training history as well as their certification and the date they need to recertify. Furthermore, it will allow faculty to keep a record of their teaching hours, and when they too need to recertify.

It will be a busy yet productive year for everyone at ALSG in 2022 and there is a robust business plan in place, a well thought out strategy for the continuous evolution of ALSG, supported by processes and infrastructure. We are confident 2022 will be another good year for ALSG.





Financial summary

Financial review

During the year the Charity's total income was £1,537,267 (2020 £1,346,918), and the overall performance recorded a deficit of -£22,277 (2020 deficit -£151,193), resulting in a similar decrease in reserves. Support costs, expended as a percentage of income, decreased during the year to 7.87% (2020: 9.00%).

Principal funding sources

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

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

Principal risks and risk management

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

Investment policy

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

Reserves policy

The Trustees reviewed the reserves policy to take into account the impact of COVID-19 and the prudent approach of having funds available to respond as the situation changes. They consider that the ideal level of reserves as at 31st December 2021 would be £342,231. This is to cover approximately 4 months' foreseeable fixed expenditure (including purchase of fixed assets). At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant fall in take up of courses. As at 31st December 2021, the 'free reserves' i.e. funds not already invested in fixed assets, amount to £499,913 which exceed the required level by £157,682. The Trustees are taking a cautious approach to the purchase of a new building in view of the extended recovery period from the impact of COVID. The excess reserves are being held for that purpose but may be required for recovery from the pandemic.



Reference and administration details

Charity name and registered numbers	Principal and registered office
Advanced Life Support Group Company No. 4580873 Charity No. 1095478	Advanced Life Support Group 29-31 Ellesmere Street, Swinton, Manchester M27 0LA

Trustees/Directors

Dr Alan Charters	Prof Kevin Mackway-Jones
Ms Kathy Doyle	Dr Barbara Phillips
Mr Peter Driscoll	Dr Martin Samuels
Dr Peter-Marc Fortune	Dr Chris Vallis
Mr Kim Hinshaw	

Senior Leadership Team

Secretary and Chief Executive Officer	Mrs Susan Wieteska (retired 31 st December 2021)
Director of Operations	Mrs Clare Duffy
Director of Education	Dr Kate Denning
Director of Development	Mrs Sinead Kay
Director of Finance	Mrs Rachel Cohen (exited 3 rd January 2022)

Professional Advisors

External Auditor	Bankers
Beever and Struthers Suite 9b The Beehive Shadsworth Business Park Lions Dr Blackburn BB1 2QS	Royal Bank of Scotland PLC Drummond House 1 Redheughs Avenue Edinburgh EH12 9YH



Report of the trustees

Structure, governance and management

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

Our Trustee Committee meets four times each year. They are responsible for the strategic direction and policy of the charity. At present there are nine members, eight from clinical backgrounds and one lay member, each bringing a vast range of knowledge. The CEO supported by the Senior Leadership Team has day-to-day responsibility for the charity activities via a scheme of delegation. ALSG has 22 permanent employees based in the Manchester offices. Volunteers contribute significantly to the charity; in some instances, as expert working group members developing and quality assuring the courses and in others as instructors teaching on courses. The network of around 6,000 volunteers internationally is at the heart of what we do and work alongside us to achieve our aim of saving lives and improving patient outcomes by providing training.

Recruitment and appointment of trustee committee

Under the requirements of the Memorandum and Articles of Association the members of the Trustee Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. A Trustee board review was discussed in 2016 and is ongoing for 2021. This review identified a requirement to recruit a number of new Trustees, and as such two new Trustees were appointed in December 2021, with a start date of January 2022.

Trustee induction and training

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

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

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

Fundraising

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.



Pay and remuneration of charity's key leadership personnel

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

- In year five of a strategic plan, a full benchmarking exercise is completed as part of the strategic plan preparation. This then sets the benchmark for the next five years. Due to the pandemic, the current strategic plan was extended by a year which meant the pay review was not conducted in 2021 as planned. Scenario-planning is also undertaken to review the conditions within which we pay different percentage rises each year.
- In other years, a percentage pay increase will be considered at the April Trustee meeting based on performance, general market conditions and the scenario planning (see above).
- All members of staff undertaking the same role will have the same benchmarked pay.
- New roles will be benchmarked using the report from the year five benchmarking exercise.

Trustees' responsibilities for the year ended 31st December 2021

The trustees (who are also the directors of Advanced Life Support Group (ALSG) for the purposes of company law) are responsible for preparing the Report of the Trustees (incorporating Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Preparation of financial statements

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.



Accounting records

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom covering the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Related parties

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

Auditors

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

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

Approved by order of the Board of Trustees on 7th July 2022 and signed on behalf by:



Kevin Mackway-Jones, Chair of Trustees





Independent auditor's report to the members of Advanced Life Support Group

Opinion

We have audited the financial statements of Advanced Life Support Group (the “charitable company”) for the year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 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.





Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the companies act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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





Responsibilities of directors

As explained more fully in the Trustees' Responsibilities Statement for the financial statements set out on pages 16-17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our knowledge and experience of the charity sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.





- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures on income and salaries to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's web-site at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

30 August 2022

Mark Bradley FCA (Partner)

Dated

For and on behalf of

BEEVER AND STRUTHERS

Statutory Auditor

Suite 9b, The Beehive, Shadsworth Business Park, Lions Dr, Blackburn, BB1 2QS



Saving lives and improving
patient outcomes

ADVANCED LIFE SUPPORT GROUP

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND NET EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31st December 2021

		31.12.21 Unrestricted Total Funds £	31.12.20 Unrestricted Total Funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	-	-
Charitable activities	6		
Run, develop and quality assure courses		1,480,390	1,133,033
Investment	4	1,271	2,969
Other	5	55,606	210,916
Total income and endowments		1,537,267	1,346,918
EXPENDITURE ON			
Charitable activities	7		
Run, develop and quality assure courses		1,559,544	1,498,111
Total expenditure		1,559,544	1,498,111
NET EXPENDITURE		(22,277)	(151,193)
RECONCILIATION OF FUNDS			
Total funds brought forward		949,853	1,101,046
TOTAL FUNDS CARRIED FORWARD		927,576	949,853
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities			

The notes on pages 25 to 37 form part of these financial statements



ADVANCED LIFE SUPPORT GROUP

BALANCE SHEET AS AT 31st December 2021

		31.12.21 Unrestricted Total Funds	31.12.20 Unrestricted Total Funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	14	427,663	410,457
CURRENT ASSETS			
Stocks	15	7,075	7,433
Debtors	16	190,254	130,744
Cash at bank and in hand		943,427	872,872
		<u>1,140,756</u>	<u>1,011,049</u>
CREDITORS			
Amounts falling due within one year	17	(640,843)	(471,653)
NET CURRENT ASSETS		499,913	539,396
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>927,576</u>	<u>949,853</u>
NET ASSETS		<u>927,576</u>	<u>949,853</u>
FUNDS OF THE CHARITY	20		
Unrestricted funds		<u>927,576</u>	<u>949,853</u>
TOTAL CHARITY FUNDS		<u>927,576</u>	<u>949,853</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7th July 2022 and were signed on its behalf by:



Kevin Mackway-Jones – Chair of Trustees
Company number 04580873

The notes on pages 25 to 37 form part of these financial statements



CASH FLOW STATEMENT FOR THE YEAR ENDED 31st December 2021

	Notes	31.12.21 £	31.12.20 £
Cash flow from operating activities:			
Cash generated from operations	23	94,641	78,319
Net cash provided by operating activities		<u>94,641</u>	<u>78,319</u>
Cash flows from investing activities:			
Proceeds on sale of fixed assets		-	-
Purchase of tangible fixed assets		(25,357)	(4,918)
Interest received		1,271	2,969
Net cash used in investing activities		<u>(24,086)</u>	<u>(1,949)</u>
Change in cash and cash equivalents in the reporting period		70,555	76,370
Cash and cash equivalents at the beginning of the reporting period		<u>872,872</u>	<u>796,502</u>
Cash and cash equivalents at the end of the reporting period		<u><u>943,427</u></u>	<u><u>872,872</u></u>

The notes on pages 25 to 37 form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st December 2021

1. LEGAL FORM AND OTHER INFORMATION

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

29-31 Ellesmere Street
Swinton
Manchester
M27 0LA

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

Preparation of the accounts on a going concern basis

The Trustees have prepared the accounts on a going concern basis, as although the Charity looks to be recovering from the COVID-19 pandemic, plans for infrastructure and building expenditure in 2022 is expected to impact the Charity. However, they believe that they have adequate reserves and funds to deal with the additional expenditure whilst considering fluctuations in income due to potential future regional and national lockdowns.

Key estimates and judgements

Income

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

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

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

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



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st December 2021 - continued

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

Expenditure

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

Charitable activities

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

Governance costs

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

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

The Trustees have reviewed the residual value of the leasehold property as at 31 December 2021 and have the view that it is at least the "deemed cost" of £400,000, and therefore the depreciable amount is zero. In accordance with the Companies Act 2006 all tangible assets are to be depreciated. The Trustees do regular impairment reviews.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st December 2021 - continued

Stocks

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

Taxation

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

Fund accounting

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

Hire purchase and leasing commitments

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

Pension costs

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

Donated services

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

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

Debtors

Debtors are recognised at the settlement amount due.

Prepayments

Prepayments are valued at the amount prepaid.

Cash

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

Creditors

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021 - continued

3. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	<u>-</u>	<u>0</u>

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

4. INVESTMENTS

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>1,271</u>	<u>2,969</u>

5. OTHER

	31.12.21	31.12.20
	£	£
Venue hire	0	200
Government grants received	<u>55,606</u>	<u>210,716</u>
	<u>55,606</u>	<u>210,916</u>

6. INCOME FROM CHARITABLE ACTIVITIES

		31.12.21	31.12.20
	Activity	£	£
Course fees and course materials	Run, develop & quality assure courses	1,282,909	979,934
Royalties	Run, develop & quality assure courses	<u>197,482</u>	<u>153,099</u>
		<u>1,480,391</u>	<u>1,133,033</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021 - continued

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 8) £	Support costs (see note 9) £	Totals £
Run, develop & quality assure courses	<u>1,438,634</u>	<u>120,909</u>	<u>1,559,543</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.21 £	31.12.20 £
Staff costs	890,780	895,274
Other operating leases	8,720	5,974
Rates and water	7,132	6,847
Insurance	10,246	8,477
Light and heat	6,116	8,579
Telephone	1,968	2,090
Postage and stationery	7,505	8,198
Bad debts	921	12,186
Course related costs including materials	373,734	288,684
CAI CD costs	14,942	43,832
Marketing and professional fees	28,702	32,296
Grant expenditure	-	5,000
Professional IT costs and support	31,753	31,458
Repairs and renewals	35,149	13,496
Staff training, travel and expenses	1,605	2,182
Depreciation	7,823	4,918
Profit on sale of fixed assets	-	-
Interest payable and similar charges	<u>11,538</u>	<u>7,342</u>
	<u>1,438,634</u>	<u>1,376,833</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021 - continued

9. SUPPORT COSTS

	31.12.21	31.12.20
	£	£
Finance	10,860	10,898
Information technology	10,860	10,898
HR, Health & Safety & Building	10,860	10,898
Marketing	21,719	21,796
Governance costs	<u>66,610</u>	<u>66,788</u>
	<u>120,909</u>	<u>121,278</u>

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

10. NET EXPENDITURE

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	8,149	5,122
Other operating leases	<u>5,830</u>	<u>5,127</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees received remuneration or other benefits for the year ended 31 December 2021, nor for the year ended 31 December 2020.

Trustees' expenses

During the year no Trustees were reimbursed travelling expenses for attendance at Trustee meetings and this totalled £nil (2020, no Trustees were reimbursed £nil).



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021 – continued

12. STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries (including child care costs)	732,926	813,984
Redundancy costs	15,438	8,941
Social security costs	69,677	73,112
Other pension costs	171,714	98,711
	<u>989,755</u>	<u>994,748</u>

Allocated to:

	31.12.21	31.12.20
	£	£
Charitable activities	890,780	895,274
Governance	49,488	49,737
Support	49,488	49,737

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

Childcare costs	375	743
Additional pension contribution	97,510	35,149

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

	31.12.21	31.12.20
Charitable Activities	26	31
Governance	2	2
Support	2	2
	<u>30</u>	<u>35</u>

The full time equivalent number of employees was 23 (2020 - 28).



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021 - continued

12. STAFF COSTS continued

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

	31.12.21	31.12.20
£70,000 - £79,999	1	1
£80,000 - £89,999	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

Key management personnel of the charity comprise the Trustees and Senior Leadership Team. Total key management personnel remuneration was £330,156 (2020 £328,491).

The higher paid members of staff also received pension contributions of £95,106 of which £77,791 is from salary sacrifice.

During the year there were termination payments of £43,823 (2020: £nil). There was £43,823 (2020: £nil) outstanding at the year end.

13. AUDITOR'S REMUNERATION

The audit fees (excluding VAT) charged during the year were £10,000 (2020 - £10,000).

Fees charged (excluding VAT) for other services during the year were £250 (2020 - £250).



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st December 2021 - continued

14. TANGIBLE FIXED ASSETS

	Leasehold Land and Buildings	Course Equipment	Office Equipment	Computer Equipment	Totals
COST	£	£	£	£	£
At 1 January 2021	400,000	124,225	38,091	74,618	636,934
Additions	-	273	-	25,083	25,356
Disposals	-	-	-	-	-
At 31 December 2021	<u>400,000</u>	<u>124,498</u>	<u>38,091</u>	<u>99,701</u>	<u>662,290</u>
DEPRECIATION					
At 1 January 2021	-	120,997	35,869	69,611	226,477
Charge for year	-	1,450	1,065	5,635	8,150
Estimated on disposal	-	-	-	-	-
At 31 December 2021	<u>-</u>	<u>122,447</u>	<u>36,934</u>	<u>75,246</u>	<u>234,627</u>
NET BOOK VALUE					
At 31 December 2021	<u>400,000</u>	<u>2,051</u>	<u>1,157</u>	<u>24,455</u>	<u>427,663</u>
At 31 December 2020	<u>400,000</u>	<u>3,228</u>	<u>2,222</u>	<u>5,007</u>	<u>410,457</u>

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

15. STOCKS

	31.12.21	31.12.20
	£	£
Stock of course materials	<u>7,075</u>	<u>7,433</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021 - continued

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade debtors	53,235	26,283
Prepayments and accrued income	<u>137,019</u>	<u>104,461</u>
	<u>190,254</u>	<u>130,744</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	64,243	37,723
Accruals and deferred income	544,404	406,338
Taxation and social security	18,375	19,470
Other creditors	<u>13,821</u>	<u>8,122</u>
	<u>640,843</u>	<u>471,653</u>

18. DEFERRED INCOME

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

Balance as at 1 January 2021	£ 307,013
Amount released to Income from Charitable activities	(285,637)
Amount deferred in year	<u>381,968</u>
Balance as at 31 December 2021	<u>403,344</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st December 2021 - continued

19. COMMITMENTS

Operating lease commitments

At 31st December 2021 the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	31.12.21	31.12.20
	£	£
Not later than one year	3,954	3,385

20. MOVEMENT IN FUNDS

	At 1.1.2021	Net movement in funds	At 31.12.2021
	£	£	£
Unrestricted funds			
General fund	949,853	(22,277)	927,576
TOTAL FUNDS	<u>949,853</u>	<u>(22,277)</u>	<u>927,576</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,537,267	1,559,544	(22,277)
TOTAL FUNDS	<u>1,537,267</u>	<u>1,559,544</u>	<u>(22,277)</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st December 2021 - continued

21. PENSION COMMITMENTS

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

The pension cost to the charity for the year was £171,714 including Term Assurance of £3,948 (2020 £98,711 including Term Assurance of £3,572).

At the year-end there were outstanding contributions payable to the scheme of £13,821 (2020 £8,022).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

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

	31.12.21	31.12.20
	£	£
Net (expenditure) for the reporting period (as per the statement of financial activities)	(22,277)	(151,193)
Adjustments for:		
Depreciation charges	8,149	5,122
Interest received	(1,271)	(2,969)
Loss on sale of fixed assets	-	242
Decrease in stocks	361	3,831
(Increase)/decrease in debtors	(59,510)	213,952
Increase in creditors	169,189	9,333
Net cash provided by operating activities	<u>94,641</u>	<u>78,319</u>



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2021 - continued

24. ANALYSIS OF CHANGES IN NET DEBT

	At start of year	Cashflows	At year end
	£	£	£
Cash	612,363	240,396	852,758
Cash equivalents	260,509	(169,840)	90,669
TOTAL	<u>872,872</u>	<u>70,555</u>	<u>943,427</u>

