



Advanced  
Life  
Support  
Group

*A charity dedicated to saving life by providing training*

# Annual Report and Accounts

for the year ended 31st December 2022

Registered Company Number: 4580873 (England and Wales)

Registered Charity Number: 1095478

MAJOR INCIDENT  
MEDICAL MANAGEMENT  
AND SUPPORT  
THE PRACTICAL APPROACH AT THE SCENE



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# A note from ALSG's Chair and CEO

2022 was a year of new beginnings and future planning. It was Sinead's first full year as CEO and along with the Senior Leadership Team and Trustees, a new three-year strategy has been devised and ratified which will continue to drive ALSG forward. During the year, we've re-engaged with our course centres, supporting them to get back up and running post-COVID. We've also made significant plans for our technology infrastructure, both in terms of resilience and interface.

Yet again our working groups and volunteers have worked incredibly hard, and we are delighted to have launched new editions of our Managing Medical and Obstetric Emergencies and Trauma course (mMOET) and Major Incident Medical Management at the scene course (MIMMS). We would like to thank everyone who contributed to these developments which has taken place over a number of years, and we are proud to see all this work result in two fantastic education packages.

A very special thanks goes out to all our volunteers who continue to support us, especially when their services have been under immense pressure, they have still found time to assist ALSG, either by teaching or contributing to the development of courses. Thank you! We acknowledge the difficult time our colleagues continue to face, and we have this at the forefront of our work going forward.

We are a small charity with big plans for the future and we hope 2023 builds on the foundation for fulfilling our ultimate ambition to save lives and improve patient outcomes.

**Kevin Mackway-Jones**  
Chair of Trustees



**Sinead Kay**  
CEO



# Purpose, vision and values

For 30 years our vision has remained the same, to save lives and improve patient outcomes. We are proud to continue our vision through training and education.

## Mission

ALSG's mission is to preserve life by providing training and education to doctors, nurses and other members of the medical profession. To be a world leader influencing and providing innovative lifesaving training for everyone responding to medical emergencies.

## Vision

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

“

2022 on the foundation for fulfilling our ultimate ambition to save lives and improve patient outcomes.

”



### EDUCATE

Educate clinicians to give them confidence knowledge and practical skills to save lives.

### SUPPORT

We listen, respond, provide and support.

### INNOVATE

We continually pioneer new approaches to improve medical education.

### COLLABORATE

Mutual respect with our partners through shared values and trust.

### EXCEL

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

# What we do

## Education

First and foremost, education is at the heart of everything we do. Our mission is to save lives and improve patient outcomes through training, this is supported by applying the latest and best education modalities available. Our foundation for education is best practice and is led by the Director of Education and Development.

ALSG has International Working Groups for each specialty training package which each has its own Chair. The working group model provides a solid foundation to innovate and create insightful and relevant training through a continuous cycle. Just in time updates are made throughout a development cycle in which members of the working groups manage.

Having international working groups means our education packages benefit from global expertise, and courses are then adapted to meet the needs of a specific country or service, such as the military. This creates consistency and best practice no matter where the medical education is being delivered.

Best practice and current clinical guidelines are the basis of our training packages and are driven by our specialist working group. All developments and changes to education packages are overseen by the Director of Education to ensure education is at the heart of everything we do, and learning is at its best.

### Kate Denning

Director of Education & Development



## Saving lives across the globe

At ALSG, we believe in the importance of supporting low to middle income economies across the globe in order to save lives and improve patient outcomes. This is done by working alongside voluntary organisations to deliver ALSG's lifesaving training, as well as training trainers to deliver training.

We work closely with Maternal and Childhealth Advocacy International (MCAI), as well as Newborn, Infant and Child Health Education (NICHE), who deliver these lifesaving courses to support low resource countries to become self-sufficient.

With the war in Ukraine taking hold, ALSG has supported healthcare workers by providing free training resources from our Advanced Paediatric Life Support course, specifically aimed at children with life threatening injuries.



## Bursaries and funding

At ALSG we recognise the importance of continually developing our clinical volunteers and supporting research in areas strengthening our mission. We do this through a number of bursaries.

The Mike Davis Bursary provides the funding for one candidate each year to undertake the Generic Instructor Course, which teaches the principles of adult learning and supports our future volunteer instructors. Congratulations to our 2022 winner, Amy Slater who is an obstetrics and gynaecology senior trainee from Bristol and is aiming to become a mMOET instructor.

We also offer a research fund in a specific specialty area. The most recent was in the name of Martin Samuels as recognition of his contribution to the APLS course. The bursary currently supports research in Malawi, to explore the impact of maternal presence during paediatric resuscitation in a low socioeconomic context.

The Janet Marsden award supports research and development into the Manchester Triage System. Since its inception, there have been new discriminators added for mental health triage.

ALSG's investment in bursaries equates to nearly £16,000, demonstrating our commitment to research and development in the future of medical education.



# What we do (cont'd)

## Staff development

Our staff and their continuous development is central to ALSG, to ensuring each individual has a career path and complete job satisfaction. We believe in empowering and upskilling our staff with the tools and the confidence to perform at their best in their role.

Meeting monthly with the whole team, we share information and empower people to challenge the status quo, whilst creating a safe space for idea sharing and open discussions. All teams meet regularly to discuss progress and update their team members with day-to-day activity.

To support empowerment and development, regular Progress Plan Discussions are in place where staff have the opportunity to share their highs and lows with a team lead, as well as discuss opportunities for development both in their career and areas of interest. We aim to provide the foundations to help each person be the best they can be and create a self-determined and motivated environment for our people.

We're an inclusive, anti-racist and equal opportunity employer that values diversity. This means we respect and embrace differences in gender identity, race, ethnic origin, sexual expression and orientation, religion and faith, age, marital status, disability neurodiversity, social background, education and way of thinking. We're a place where you can be you.



## Technology

ALSG believes in innovation and as we learnt throughout the pandemic when education was moved online, people are now consuming information quite differently from traditional methods. In 2022 we began supporting a team from The University of Manchester with a research project whereby tracheostomy training will be delivered using virtual reality (VR). This will be tested against the traditional delivery method and results on learning outcomes will be published in 2023.

We also laid the foundations for our website to be improved following feedback from our users and there is more to come in 2023. We recognise our website needs upgrading to support the changing needs of our users and the groundwork for this has begun.



# Successes

## Managing Medical and Obstetric Emergencies and Trauma (mMOET)

4<sup>th</sup> Edition mMOET, with a strategic focus on multidisciplinary teamwork and leadership, was launched.

mMOET has been repositioned to incorporate the Ockenden Review's findings and MBRRACE guidelines, and is aimed at consultants, anaesthetists and senior clinicians.

The repositioning of mMOET aims to improve mortality rates and patient outcomes. It provides candidates with insights into leading an emergency and being able to manage a trauma situation, utilising multidisciplinary teams.

Thank you to the fantastic team of volunteers involved in this project.

## Building the foundations: culture, diversity, people development

ALSG aims to be a truly diverse and inclusive organisation. 2022 saw the start of this tangible progress with the introduction of new partnerships to support our ambition for inclusivity and diversity in ALSG courses, as well as local and environmental adaptations.

These partnerships will build our knowledge on how to successfully reflect the demographic range our clinicians see daily, and we will continue to build on this progress to achieve our vision.

## Working hard to support overseas development

ALSG is committed to supporting emerging countries. In 2022 NICHE International delivered the Neonatal Care Course (NCC), jointly developed by ALSG and MCAI (Maternal & Child Healthcare Advocacy International), in Cameroon.

Our support for training in low- and middle-income countries continues, as our charitable funding contributed to MCAI in their foetal monitoring programme in Liberia. Our funding was also used to supply 1000 handbooks for clinicians managing paediatric emergencies in Afghanistan.

## Evolving roles and aligning courses

As the NHS evolves and identifies and devises new roles and strategies, ALSG continues to adapt to these changes. The emergence of new roles and responsibilities have been aligned in the criteria for attending ALSG courses and now incorporate knowledge and skills reflected in newer roles such as Advanced Clinical Practitioners. It will also be reflected in the instructor base as candidates progress to teach.

## Major Incident Medical Management and Support (MIMMS)

The MIMMS course presents the nature and management of a major incident, focusing on how to deliver the medical support needed to multiple casualties. The 4<sup>th</sup> edition course was piloted across two centres with positive feedback.

The new manual has completely revised chapters including hazardous materials/CBRNe. Along with six new e-modules, the programme has the latest command and control procedures, and incorporates the new NHS Major Incident Triage being introduced in the UK over the coming year.

As recommended in the Manchester Arena Inquest report, MIMMS fourth edition delivers the vital training required for all emergency services attending a major incident.

## The Manchester Triage System (MTS)

The Manchester Triage System (MTS) continues to evolve and last year countries from around the world reported on developments. This included Remote TeleHealth being launched in various countries following the success of telephone triage during the Pandemic.

Several countries using MTS are performing secondary triage which has boosted capacity and are increasing their number of trainers to deliver triage.

MTS is now fully implemented in all public, military and private hospitals across Portugal, and Austria plans to establish MTS as the standard throughout the country during 2023.

# Case study



**Sarah Wilks**

**Course: APLS March 2022**



## What is your current role?

I work as an Advanced Clinical Practitioner, alongside the doctors, assessing, diagnosing and treating patients – adults and children. This encompasses a broad spectrum of illness and injury, and I enjoy the variety.

## Where do you work?

Emergency Department, Wythenshawe, Manchester.

## How was the course useful to you as a nurse?

APLS helped me gain knowledge and confidence in managing the sick child in a variety of difference scenarios. The two-day course took me through such a host of scenarios which I found extremely useful.

## What did you find specifically useful to your role?

I learned that good communication is essential, as well as the importance of strong leadership and teamwork in stressful situations.

“

APLS helped me gain knowledge and confidence in managing the sick child in a variety of different scenarios.

From the other team members, I learned that good communication is essential, as well as the importance of strong leadership and teamwork in stressful situations.

”

## Is APLS a training course nurses in paediatrics should undertake?

In paediatrics there is such a variety of emergencies, and I found the APLS course and its structured approach incredibly useful as following a specific process, nothing is overlooked, and it gave me the confidence to understand who to escalate the issue to.

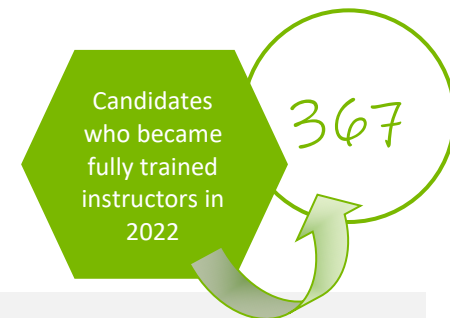
## Would you recommend the course to nursing colleagues?

Yes, definitely!





# Education standards



## Evolving medical education

Medical education is evolving rapidly and as evidence-based research is telling us that people consume information in different ways, ALSG is listening and testing other ways to deliver learning packages, whilst ensuring the best educational outcomes.

As a relatively new development in medical education, ALSG has been at the forefront of continuous assessment, a process whereby candidates don't face an exam at the end of their training but instead are continually assessed throughout the course. Strong mentoring, including immediate feedback, supports the candidates learning and successful assessment.

The evidence shows that continuous assessment enables greater learning as the candidate will have additional opportunities to demonstrate their knowledge, and skills and other essential areas such as leadership, multi-disciplinary teamwork, and communication.

## Teaching excellence

Education is at the heart of everything we do, and our volunteer instructors are an important part of our ethos. ALSG sets out that faculty must attain 'teaching credits', to maintain their instructor status, ensuring the standard and relevance of teaching is maintained.

Faculty are required to recertify and go through periodic peer reviews, ensuring our instructors are delivering the highest standard of medical education.

Regular webinars are hosted by working groups to ensure instructors are up to date and understand any changes to a course or new development. This creates consistency across our instructor base and is a great way of building the ALSG community.

Not only are our instructors' quality assured, but our centres also go through a biennial external assessment. This is done independently by a course director not associated with the centre and strict criteria must be met for centres to continue providing ALSG courses.



## Working together

The Academy of Medical Educators has recognised ALSG again in 2022, for meeting its quality standards. Thereby endorsing ALSG's teaching standards.

We aim to deliver education packages in line with the Royal Colleges' curricula. Working to align our courses to College standards, ensures our education delivers the needs of associated clinicians and health professionals.

The Royal College of Paediatrics and Child Health (RCPCH) continues to endorse our APLS courses.

In addition, ALSG and the RCPCH are joint partners in delivering Child Protection: Recognition and Response, a course aimed at the medical profession in not only identifying clinical disorders but recognising a sign or an indicator of abuse and how to escalate it.

## Equality and diversity

We are a supportive organisation with an open-door policy for any staff, volunteers, or candidates. We believe in equal pay, diversity, inclusivity and respecting everyone's rights and preferences.

# Social

## Ukraine



During 2022, our partners in Switzerland 'Medi-Kids' made contact with clinicians working in Ukraine to understand their training needs during the conflict.

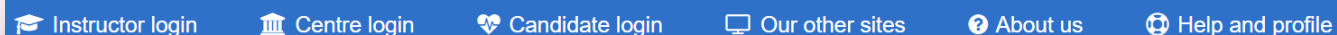
To support their needs, ALSG, through Medi-Kids, made available free online training resources specifically aimed at treating trauma in children with life threatening injuries in Ukraine.

# responsibility and support



## Universal support

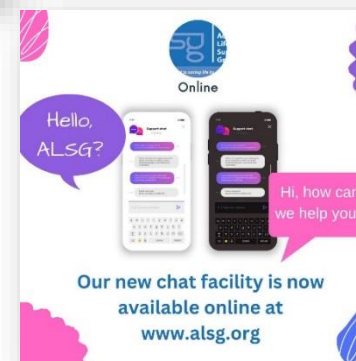
During 2022 we've been listening to feedback and as a result have been making some changes to improve the online experience. Simple login buttons have been created on the home page, taking the user directly to their specific areas.



We are also working hard to support our centres by communicating more regularly and helping each centre with tailored requests for marketing, recruiting faculty and offering dedicated support to launch the latest edition of the courses they run.

The new online chat facility provides an alternative, instant, way of contacting ALSG is proving popular with users. We are hoping to open up the telephone lines again soon too.

We realise that after the pandemic, centres have a big hill to climb, and we are here to help support courses where possible.



No of active centres in the UK to 2022

# Looking ahead in 2023

The ALSG team are very much looking forward to the year ahead and have great plans which we know all our centres, candidates and volunteers will benefit from. The Senior Leadership Team has developed the next three-year strategic plan and next year we will see some exciting developments with our technical infrastructure. Aiming for a robust operating platform to support new educational developments, the technical foundation of the organisation is the bedrock of the plans for 2023.

Due to the sudden and sad death of Her Majesty, the Queen, ALSG cancelled its conference but there is a new date to look forward to in 2023 – **Thursday, 14<sup>th</sup> September**. We hope to welcome our centres and volunteers to the Manchester Conference Centre, coming together for the first time in five years.


We will continue to support and work with low to middle income countries in their healthcare training needs as ALSG firmly believes in assisting emerging economies to save lives through medical education. We are able to support this work with a proportion of funds from global centres running ALSG courses.

Our working groups and development teams are busy working towards APLS 7<sup>th</sup> Edition as well as starting work on the next edition of the Generic Instructor Course (GIC) and our Acute Psychiatric Emergencies course (APEX).

In a new era at ALSG, our focus for the future is to ensure innovation and agility are central to our educational programmes, whilst adapting and supporting the ever-changing challenges faced in

delivering clinical training. We aim to work collaboratively, with our volunteers, centres and candidates, to ensure we deliver blended education and create an agile organisation for the future to continue saving lives and improving patient outcomes through training.

We're looking forward to working with our volunteers, centres and candidates for what promises to be a busy and exciting year ahead.



Total number  
of candidates  
trained



279,203

# Financial review

During the year the Charity's total income was £1,802,490 (2021 £1,537,267), and the overall performance recorded a surplus of £70,713 (2021 deficit -£22,277), resulting in a similar increase in reserves. Support costs, expended as a percentage of income, decreased during the year to 6.53% (2021: 7.87%).

## 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. As a result of the COVID-19 pandemic 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 have 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 ongoing consequences of the COVID-19 pandemic as this continues to restrict 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 2022 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 2022, the 'free reserves' i.e. funds not already invested in fixed assets, amount to £570,685 which exceed the required level by £228,454. 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  
Ms Sarah Dickie  
Ms Kathy Doyle  
Mr Peter Driscoll  
Dr Martin Edwards  
Dr Peter-Marc Fortune  
Prof Kevin Mackway-Jones  
Dr Martin Samuels

Dr Jessica Grundy (recruited July 2023)  
Michael Longman (recruited July 2023)  
  
Mr Kim Hinshaw (resigned April 2022)  
Dr Barbara Philips (resigned July 2022)  
Dr Chris Vallis (resigned October 2022)

## Senior Leadership Team

Secretary and Chief Executive Officer  
Director of Operations  
Director of Education & Development  
Director of Finance

Mrs Sinead Kay  
Mrs Clare Duffy  
Dr Kate Denning  
Mr Nick Brooks

## Professional Advisors

### External Auditor

Beever and Struthers  
Suite 9b, The Beehive  
Shadsworth Business Park, Lions Drive  
Blackburn, BB1 2QS

### Bankers

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 4<sup>th</sup> 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 has taken place and it was identified a requirement to recruit two new Trustees. Recruitment for the new Trustees will take place in 2023.

## 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:

- A full benchmarking exercise is completed as part of the strategic plan preparation which is then set for the duration of the plan. Due to the pandemic, the previous strategic plan was extended by a year which meant the pay review was not conducted in 2021 as planned. A new strategic plan for 2023-2025 has been drafted and the next benchmarking exercise will take place in year one.
- 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.
- All members of staff undertaking the same role will have the same benchmarked pay.

- New roles will be benchmarked using the report from the benchmarking exercise.

The benchmarking exercise is completed by the SLT using a third party.

## Trustees' responsibilities for the year ended 31st December 2022

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 6<sup>th</sup> July 2023 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 2022 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 2022 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.

# Independent auditor's report to the members of Advanced Life Support Group (cont'd)

## 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.

# Independent auditor's report to the members of Advanced Life Support Group (cont'd)

## 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 14-15, 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 website at [www.frc.org.uk/auditorsresponsibilities](http://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.



31 July 2023

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Mark Bradley FCA (Partner)  
For and on behalf of  
BEEVER AND STRUTHERS  
Statutory Auditor  
Suite 9b, The Beehive, Shadsworth Business Park, Lions Dr, Blackburn, BB1 2QS

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Dated



## ADVANCED LIFE SUPPORT GROUP

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND NET EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31<sup>st</sup> December 2022

		31.12.22 Unrestricted Total Funds £	31.12.21 Unrestricted Total Funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	3	-	-
<b>Charitable activities</b>	6		
Run, develop and quality assure courses		1,798,027	1,480,390
Investment	4	1,610	1,271
Other	5	2,853	55,606
<b>Total income and endowments</b>		<b>1,802,490</b>	<b>1,537,267</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	7		
Run, develop and quality assure courses		1,731,777	1,559,544
<b>Total expenditure</b>		<b>1,731,777</b>	<b>1,559,544</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>70,713</b>	<b>(22,277)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>927,576</b>	<b>949,853</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>998,289</b>	<b>927,576</b>
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities			

The notes on pages 25 to 35 form part of these financial statements

# ADVANCED LIFE SUPPORT GROUP

## BALANCE SHEET

AS AT 31<sup>st</sup> December 2022

		31.12.22 Unrestricted Total Funds	31.12.21 Unrestricted Total Funds
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	14	427,604	427,663
<b>CURRENT ASSETS</b>			
Stocks	15	15,775	7,075
Debtors	16	230,263	190,254
Cash at bank and in hand		949,675	943,427
		<u>1,195,713</u>	<u>1,140,756</u>
<b>CREDITORS</b>			
Amounts falling due within one year	17	<u>(625,028)</u>	<u>(640,843)</u>
<b>NET CURRENT ASSETS</b>		570,685	499,913
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>998,289</u>	<u>927,576</u>
<b>NET ASSETS</b>		<u>998,289</u>	<u>927,576</u>
<b>FUNDS OF THE CHARITY</b>	20		
Unrestricted funds		<u>998,289</u>	<u>927,576</u>
<b>TOTAL CHARITY FUNDS</b>		<u>998,289</u>	<u>927,576</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 7<sup>th</sup> July 2023 and were signed on its behalf by:



Kevin Mackway-Jones – Chair of Trustees  
Company number 04580873

The notes on pages 24 to 35 form part of these financial statements

# ADVANCED LIFE SUPPORT GROUP

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>st</sup> December 2022

	Notes	31.12.22 £	31.12.21 £
<b>Cash flow from operating activities:</b>			
Cash generated from operations	23	17,448	94,641
<b>Net cash provided by operating activities</b>		<u>17,448</u>	<u>94,641</u>
<b>Cash flows from investing activities:</b>			
Proceeds on sale of fixed assets		-	-
Purchase of tangible fixed assets		(12,810)	(25,357)
Interest received		1,610	1,271
<b>Net cash used in investing activities</b>		<u>(11,200)</u>	<u>(24,086)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		6,248	70,555
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>943,427</u>	<u>872,872</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>949,675</u>	<u>943,427</u>

The notes on pages 24 to 35 form part of these financial statements



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022

### 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, having generated a surplus in 2022 whilst recovering from the impact of COVID-19, the reserves held at ALSG are adequate and available for additional infrastructure and building expenditure planned in 2023.

#### **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 31<sup>st</sup> December 2022

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 2022 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.

### **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.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022 - continued

### **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.

## ADVANCED LIFE SUPPORT GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022 - continued

#### 3. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	<u>0</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

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>1,610</u>	<u>1,271</u>

#### 5. OTHER

	31.12.22	31.12.21
	£	£
Government grants received	<u>2,853</u>	<u>55,606</u>
	<u>2,853</u>	<u>55,606</u>

#### 6. INCOME FROM CHARITABLE ACTIVITIES

		31.12.22	31.12.21
	Activity	£	£
Course fees and course materials	Run, develop & quality assure courses	1,546,548	1,282,909
Royalties	Run, develop & quality assure courses	<u>251,479</u>	<u>197,482</u>
		<u>1,798,027</u>	<u>1,480,391</u>

## ADVANCED LIFE SUPPORT GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022 - continued

#### 7. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 8) £	Support costs (see note 9) £	Totals £
Run, develop & quality assure courses	<u>1,614,005</u>	<u>117,772</u>	<u>1,731,777</u>

#### 8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.22 £	31.12.21 £
Staff costs	809,874	890,780
Other operating leases	7,059	8,720
Rates and water	6,133	7,132
Insurance	10,478	10,246
Light and heat	12,185	6,116
Telephone	2,357	1,968
Postage and stationery	10,093	7,505
Bad debts	6,214	921
Course related costs including materials	540,563	373,734
CAI CD costs	13,370	14,942
Marketing and professional fees	80,510	28,702
Professional IT costs and support	31,274	31,753
Repairs and renewals	52,257	35,149
Staff training, travel and expenses	7,584	1,605
Depreciation	12,355	7,823
Interest payable and similar charges	<u>11,699</u>	<u>11,538</u>
	<u>1,614,005</u>	<u>1,438,634</u>

## ADVANCED LIFE SUPPORT GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022 - continued

#### 9. SUPPORT COSTS

	31.12.22	31.12.21
	£	£
Finance	808	10,860
Information technology	10,363	10,860
HR, Health & Safety & Building	10,363	10,860
Marketing	20,725	21,719
Governance costs	75,513	66,610
	<u>117,772</u>	<u>120,909</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 (INCOME)/EXPENDITURE

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	12,869	8,149
Other operating leases	<u>5,062</u>	<u>5,830</u>

#### 11. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees received remuneration or other benefits for the year ended 31 December 2022, nor for the year ended 31 December 2021.

##### Trustees' expenses

During the year 2 Trustees were reimbursed travelling expenses for attendance at Trustee meetings and this totalled £284 (2021, no Trustees were reimbursed £nil).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022 – continued

### 12. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries (including child care costs)	741,739	732,926
Redundancy costs	-	15,438
Social security costs	77,481	69,677
Other pension costs	<u>80,640</u>	<u>171,714</u>
	<u>899,860</u>	<u>989,755</u>

Allocated to:

	31.12.22	31.12.21
	£	£
Charitable activities	809,874	890,780
Governance	53,992	49,488
Support	35,994	49,488

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	450	375
Additional pension contribution	26,605	97,510

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

	31.12.22	31.12.21
Charitable Activities	20	26
Governance	1	2
Support	<u>1</u>	<u>2</u>
	<u>22</u>	<u>30</u>

The full time equivalent number of employees was 23 (2021 - 23).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022 - continued

### 12. STAFF COSTS continued

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

	31.12.22	31.12.21
£70,000 - £79,999	3	1
£80,000 - £89,999	-	1
	<u>3</u>	<u>2</u>

Key management personnel of the charity comprise the Trustees and Senior Leadership Team. Total key management personnel remuneration was £289,042 (2021 £353,279).

The higher paid members of staff also received pension contributions of £38,605 of which £20,241 is from salary sacrifice.

### 13. AUDITOR'S REMUNERATION

The audit fees (excluding VAT) charged during the year were £11,500 (2021 - £10,000).

Fees charged (excluding VAT) for other services during the year were £275 (2021 - £250).



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31<sup>st</sup> December 2022 - continued

14. TANGIBLE FIXED ASSETS

	Leasehold Land and Buildings	Course Equipment	Office Equipment	Computer Equipment	Totals
<b>COST</b>	£	£	£	£	£
At 1 January 2022	400,000	124,498	38,091	99,701	662,290
Additions	-	10,044	1,778	988	12,810
At 31 December 2022	<u>400,000</u>	<u>134,542</u>	<u>39,869</u>	<u>100,689</u>	<u>675,100</u>
<b>DEPRECIATION</b>					
At 1 January 2022	-	122,446	36,935	75,246	234,627
Charge for year	-	1,619	827	10,423	12,869
Estimated on disposal	-	-	-	-	-
At 31 December 2022	<u>-</u>	<u>124,065</u>	<u>37,762</u>	<u>85,669</u>	<u>247,496</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>400,000</u>	<u>10,477</u>	<u>2,107</u>	<u>15,020</u>	<u>427,604</u>
At 31 December 2021	<u>400,000</u>	<u>2,051</u>	<u>1,157</u>	<u>24,455</u>	<u>427,663</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

	31.12.22	31.12.21
	£	£
Stock of course materials	<u>15,775</u>	<u>7,075</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022 - continued

### 16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	82,392	53,235
Prepayment and accrued income	<u>147,871</u>	<u>137,019</u>
	<u><u>230,263</u></u>	<u><u>190,254</u></u>

### 17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	83,218	64,243
Accruals and deferred income	513,499	544,404
Taxation and social security	21,228	18,375
Other creditors	<u>7,083</u>	<u>13,821</u>
	<u><u>625,028</u></u>	<u><u>640,843</u></u>

### 18. DEFERRED INCOME

Balance as at 1 January 2022	£ 403,344
Amount released to Income from Charitable activities	(379,355)
Amount deferred in year	<u>368,537</u>
Balance as at 31 December 2022	<u><u>392,526</u></u>

### 19. COMMITMENTS

#### Operating lease commitments

At 31st December 2022 the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	31.12.22	31.12.21
	£	£
Not later than one year	4,321	3,954

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> December 2022 - continued

### 20. MOVEMENT IN FUNDS

	At 1.1.2022	Net movement in funds	At 31.12.2022
	£	£	£
<b>Unrestricted funds</b>			
General fund	927,576	70,713	998,289
<b>TOTAL FUNDS</b>	<u>927,576</u>	<u>70,713</u>	<u>998,289</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,802,490	1,731,777	70,713
<b>TOTAL FUNDS</b>	<u>1,802,490</u>	<u>1,731,777</u>	<u>70,713</u>

### 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 £80,640 including Term Assurance of £3,956 (2021 £171,714 including Term Assurance of £3,948).

At the year-end there were outstanding contributions payable to the scheme of £7,082 (2021 £13,821).

### 22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31<sup>st</sup> December 2022 - continued

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

	31.12.22	31.12.21
	£	£
<b>Net Income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	70,713	(22,277)
<b>Adjustments for:</b>		
Depreciation charges	12,869	8,149
Interest received	(1,610)	(1,271)
(Increase)/decrease in stocks	(8,699)	361
(Increase) in debtors	(40,009)	(59,510)
(Decrease)/increase in creditors	(15,815)	169,189
<b>Net cash provided by operating activities</b>	<u>17,449</u>	<u>94,641</u>

24. ANALYSIS OF CHANGES IN NET DEBT

	At start of year	Cashflows	At year end
	£	£	£
Cash	852,758	96,917	949,675
Cash equivalents	90,669	(90,669)	-
<b>TOTAL</b>	<u>943,427</u>	<u>6,248</u>	<u>949,675</u>