



# TRUSTEES' ANNUAL REPORT & ACCOUNTS 2022

▶▶ Help Us, **Save Them**



**HATZOLA**  
NORTHWEST  
EMERGENCY AMBULANCE SERVICE



**THE TEAM WERE BEYOND OUTSTANDING - IT WAS SHABBAT AND THEY WENT BEYOND THE CALL OF DUTY TO HELP A VERY DISTRESSED YOUNG MAN IN SEVERE PAIN FROM TRAUMA- BEYOND GRATEFUL.**



## CONTENT

Trustees' Annual Report (incorporating the Director's Report)	3
Independent examiner's report to the trustees	23
Statement of financial activities (including income and expenditure account)	24
Statement of financial position	25
Statement of cash flows	26
Notes to the financial statements	27

## TRUSTEES' ANNUAL REPORT TRUSTEES' STATEMENT

It is always a great pleasure to be able to reflect on the year that has just passed.

Day to day we concentrate on the next thing that needs to be done. Whether that's the next mission that we might be called to or the next budget meeting that we have to prepare for, we are all so busy —from frontline crew to the support staff at the charity —that we don't always have the opportunity to take stock, pause and consider what we have all achieved together.

That sense of togetherness brings me great pride. We can only continue to save lives thanks to the wonderful team and partnership that believes so passionately in our mission and vision.

Together, our wonderful, dedicated volunteers work tirelessly so that we can be there for the North-West London community, 24 hours a day, every day of the year.

Our volunteers and donors give their time and recently their money to help us raise a staggering £1.6M in our recent 'Help Us, Save Them' fundraising campaign which will be used over the coming years to continue operating at an enhanced level.

The trustees and committee have provided support and counsel to help the membership achieve its ambitious strategic goals safely, during a period of substantial change.

None of this has been guaranteed as we still feel the aftereffects of the pandemic. Whilst restrictions eased over the last year, the responders still saw the reality of COVID-19 on patients and NHS resources.

Thanks to our strong financial performance over the last few years we have been able to maintain investment in our operations and fundraising.

In our annual report and accounts for 2021-2022, we share the backstory of our journey over the last 12 months and how we are moving forward.

So, I must finish by saying a big thank you to all of you that help this charity save lives every day in North-West London. It is the greatest role I will ever have and your support and dedication to the cause is what makes it such a privilege.

L Blitz,  
Trustee



## LOOKING BACK

Hatzola Northwest Trust was set up to provide the North-West London community with free pre-hospital emergency medical care and transportation. Since its inception, our volunteers have responded to thousands of emergencies every year, from minor injuries to life-threatening conditions.



## LOOKING AHEAD

The charity's objects are the protection and preservation of health and the relief of sickness. In particular, by the provision of first aid relief and assistance to people who are ill or sick or otherwise in need of medical care and attention, provision of first aid training and the provision of first aid cover at public events in the North-West London area.



### Additional ambulances

The organisation took delivery of two new ambulances and one new rapid response vehicle, to facilitate the increasing demand on the organisation's resources.



### Paramedics

The organisation arranged for 7 of their current emergency responder volunteers to enroll on a 2 year paramedic course provided by ORMS to ensure that the organisation continues to deliver the highest level of clinical care and skills to the North-West London community.



### Services

Our team continues to expand and in 2021/22, we recruited 8 new emergency responder volunteers to support the workload of the current emergency responder volunteers.



### New Building

We now have a Hub facility in Temple Fortune to run training, workshops, meetings and office staff.

## ACHIEVEMENT AND PERFORMANCE

The organisation has 53 emergency responder volunteers serving the local community of North- West London and during the year attended over 5,500 call-outs to individuals requiring emergency and urgent care. All these call-outs are monitored and dispatched by a group of 16 emergency call operator volunteers.

The charity operates with a fleet of 5 ambulances to facilitate the increasing demand on the organisations resources.

The charity is CQC regulated with emergency responder volunteers' certifications ranging from EMTs at FREC 3 to FREC 4.

The organisation continues to provide ongoing medical training to all their emergency responder volunteers to ensure that they are all equipped with the necessary skills, knowledge and competence to administer lifesaving procedures.

# A Year In Numbers



Members  
dispatched to  
scene  
**10,100**  
times

**16**  
Call  
operators



**2,330**  
Ambulances  
dispatched



**53**  
Emergency  
responders



Took patient to  
Hospitals:  
**1,204**



**Busiest  
member  
attended  
472 calls**



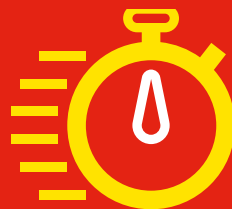
Calls in the year;  
Calls received:  
**5,483**

Calls attended:  
**3,454**

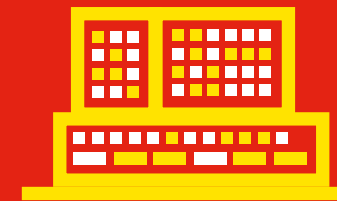


Most calls  
in a day  
**24**

Average  
response time:  
**7.2 Min**



Took patient  
to Royal Free:  
**1,109**



## Hatzola Calls in the Year



April 2021 📞📞📞📞📞📞📞📞📞 427



May 2021 📞📞📞📞📞📞 387



Jun 2021 📞📞📞📞📞📞📞 399



Jul 2021 📞📞📞📞📞📞📞📞📞📞📞📞📞📞📞 537



Aug 2021 📞📞📞📞📞📞📞 398



Sep 2021 📞📞📞📞📞📞📞📞📞📞📞📞📞📞📞 485



Oct 2021 📞📞📞📞📞📞📞📞📞📞📞📞📞📞 456



Nov 2021 📞📞📞📞📞📞📞📞📞📞📞📞📞📞 453



Dec 2021 📞📞📞📞📞📞📞📞📞📞📞📞📞📞 479



Jan 2022 📞📞📞📞📞📞📞📞📞📞📞📞📞📞📞 501



Feb 2022 📞📞📞📞📞📞📞📞📞 427



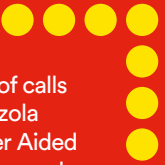
Mar 2022 📞📞📞📞📞📞📞📞📞📞📞📞📞📞📞 534

## SERVICES

### Call taking and dispatch

24 hours a day, 365 days a year, Hatzola Northwest volunteer dispatchers are on shift, ready to answer emergency calls. They deal with a wide range of calls, including road accidents, home emergencies, emergency childbirth, and other urgent

health needs, as well as hundreds of calls relating to Covid-19. This year, Hatzola Northwest improved the Computer Aided Dispatch system, applying upgrades and updates, in line with changing legislation and compliance requirements.



### Emergency Responders

Day or night, our volunteer emergency medical responders are on the road within minutes of an incoming call. They deal with each crisis efficiently and compassionately, helping to speed up each patients' road to recovery. Response time for critical and life-threatening situations is usually within minutes, making a significant difference to a patients' health outcomes. All our volunteers attend ongoing training, delivered by qualified medical trainers, to ensure that their skills are kept current and in line with developments in medical research and regulations.



### On-site treatment

In addition to stabilising seriously ill patients and transporting them to the hospital, our volunteers are often able to treat minor emergencies on the spot, avoiding the need for hospitalisation.

## YEARLY ACHIEVEMENTS

Throughout the year we have continually improved the quality and professionalism of our service to the community.

We have carried out new training and put many more structures in place to be as effective and efficient as possible. This has included:

- ✓ CQC Inspection
- ✓ Hilchos Shabbos shiurim
- ✓ Hiring of Ambulance for COVID-19
- ✓ Online training
- ✓ New Member Recruitment & Training
- ✓ Staff & Patient Survey
- ✓ Mental Health training
- ✓ Planning & Implementation of ambulances G6 & G7
- ✓ Additional SL cover for Shabbos
- ✓ Maternity Training
- ✓ Immunisations
- ✓ Health & Safety courses
- ✓ Dedicated Comms. Supervisor
- ✓ Paramedic training
- ✓ Immediate Life Support Course
- ✓ Blue Light Training
- ✓ Drop-in CPR Training
- ✓ Cardiac Team Leader
- ✓ Appointment of Fundraiser
- ✓ Preparation & Implementation of Covid-19 Support
- ✓ Purchase of PPE equipment
- ✓ New Kit Bags
- ✓ Liaison with external services, such as London Fire Brigade

“

**I RANG HATZOLA NORTHWEST AS MY MOTHER BECAME POORLY VERY QUICKLY AND THE TWO MEN WHO ARRIVED WERE WONDERFUL IN CHECKING HER AND MAKING HER FEEL COMFORTABLE. IT WAS A HUGE RELIEF FOR ME TO KNOW THEY WERE ATTENDING TO HER AND I AM SO THANKFUL TO THEM.**





## PARAMEDICS

Reducing pressure on ambulance services is one of the NHS national priorities. Whilst this exposes a particular challenge for high acuity cases, there are ways to reduce pressure on the service overall by offering paramedics help with lower acuity cases.

Dispatching someone with advanced clinical skills to a patient, such as a paramedic, allows the patient to be better triaged and in cases where the patient can receive appropriate advice, or medication, not only improves their overall outcome but takes the load off the hospital and saves transportation.

On Monday 16th November 2020, Hatzola Northwest began a 2-year journey to become a Paramedic organisation in collaboration with Outreach Rescue Medic Skills. Seven Hatzola Northwest volunteers were enrolled into the two-year programme which will involve over 40 days of face-to-face training, 750 hours of self-directed learning and 1500 hours of supervised practice with an experienced Paramedic. They will be undertaking a range of modules including anatomy and physiology, medical and trauma emergencies, and paediatric and obstetric care. They will also be undertaking over 160 hours of training in local hospitals in order to become the best Paramedics.

By March 2023, Hatzola Northwest will aim to become the first Hatzola organisation in the UK to have 24/7 Paramedic cover to improve the assessment, management and treatment for our community.

The clinical lead for Hatzola Northwest, Kevin Cudon, an Advanced Paramedic Practitioner, believes this clinical development will make a huge difference in the care and treatment options for the community for generations to come. "We will be able to offer improved patient care including enhanced treatment for critical emergencies like cardiac arrests, fitting and trauma patients and enhanced pain relief and fluid therapy".

Hatzola Northwest Medical Director, Professor Stuart D Rosen MA MD FRCP, "We are extremely excited that seven of our members are spearheading the next stage of development of Hatzola Northwest! This represents a major commitment on the part of all concerned and we are confident that their tremendous efforts in training will transform the care that Hatzola Northwest can deliver - for the great benefit of the whole community."





“

**THANK YOU HATZOLA. YOU ARRIVED WITHIN 15 MINUTES OF OUR CALL ABOUT MY FATHER WHO WAS VERY ILL WITH COVID-19. YOU HANDLED EVERYTHING BRILLIANTLY AND TOOK HIM TO HOSPITAL. THANK G-D HE IS NOW RECOVERING. WE CANNOT THANK YOU ENOUGH.**

## Patient feedback

“

**Excellent service given with the right amount of professionalism and empathy towards the patient.**



“

**Hatzola are a phenomenal team and service. I am most grateful to the team for the level of speed, care and service provided every single time!!! Thank you so much.**

## PLANS FOR THE FUTURE AND LOOKING AHEAD

### SAVE TIME

– Treat everyone who needs us, when and where they need us.

- ✓ Continue the provision of a 24 hours a day, seven days a week service using a fleet of rapid response cars.
- ✓ We continue to examine how we can better improve our services.

### OUR CULTURE

– We continue to develop a supportive and enabling environment that gets the best out of our people from both the Charity side and the integrated operations with our partners, also ensuring that our Trustees are engaged and involved in this work.

- ✓ Support all our people to be leaders through learning and opportunity, including understanding and investing in the individual development of our talented team.
- ✓ We have introduced regular wellbeing checks within the organisation, particularly during the COVID-19 pandemic period, to ensure that our teams are supported.

### INCOME

– To ensure our financial security and sustainability over the next five years and fund our organisational objectives, secure long-term, diverse and sustainable income streams.

- ✓ Launch a transformational capital appeal, to raise the funds needed to deliver our future clinical and operational ambitions to save more lives.
- ✓ Develop our legacy programme, encouraging supporters to leave a gift to us in their will.
- ✓ Continue to grow donations from individuals, corporate partners, trusts and foundations.

### OUTSTANDING CARE

– To improve patient care and to end preventable deaths.

- ✓ Invest in and develop our responders to be paramedics.
- ✓ Through continued investment in our digital transformation project, ensure that we are collecting and recording data to drive our research, innovations and improvements and drive efficiencies for our teams.
- ✓ Continue our work with the emergency services in London to develop the lessons from Major Incidents and plan for future events.
- ✓ Connecting with the people of North-West London – increase the number of charity givers in North-West London who support our service and understand we are a Charity.
- ✓ Continue to develop our community programme to engage with adults and children.



“

THE CREW WAS VERY ATTENTIVE AND SHOWED GENUINE CONCERNS REGARDING THE CLIENT CONCERNED.



**THE MOST INCREDIBLE  
ASSET WE HAVE IN  
NORTH-WEST LONDON**



**UNBELIEVABLE SERVICE,  
WONDERFUL PEOPLE. WE  
ARE SO LUCKY TO HAVE  
HATZOLA. THANK YOU**



**THE TEAM WERE  
FLAWLESS FROM START  
TO FINISH. YOU GUYS  
ARE THE BEST!!!!**



**HATZOLA IS THE MOST WONDERFUL  
SERVICE AND THE MEDICS ARE  
UNFAILINGLY PROFESSIONAL, KIND  
AND CONSIDERATE. THANK YOU**



**WE THINK HATZOLA  
IS INCREDIBLE. THANK  
YOU VERY MUCH  
FOR ALL YOU DO**



**THANK YOU  
HATZOLA FOR BEING  
THERE FOR US.**

**YOUR QUICK  
RESPONSE TIME AND  
EFFICIENT DRIVING,  
CONCERN FOR  
THE PATIENT AND  
KNOWLEDGE OF  
THE HOSPITAL ALL  
ENSURED THAT OUR  
DAUGHTER RECEIVED  
THE BEST CARE.**

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The official name of the charity is Hatzola Northwest Trust and it is a registered charity constituted by a Declaration of Trust dated 9 September 1994 and amended by Deed on 26 December 2012.

It is registered as a charity with the Charity Commission and its charity number is 1041441.

### Appointment, training and recruitment of trustees

The trustees have no beneficial interest in the charity and are appointed by agreement of trustees at an annual meeting. The choice is based on applicant's medical and community knowledge.

New trustees are provided with trustee induction training which includes an understanding of the content of the Deed of Trust, their legal obligations under the Charities Acts, the organisational structure of the charity and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events which enhance their knowledge and skill thereby improving their performance.

### Management of the charity

The day-to-day affairs of the charity are administered by an operation manager and managed by a committee of volunteers who are elected by the membership. The council of Trustees supervise the activities of the committee.

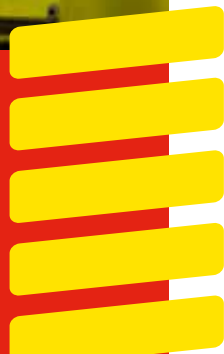
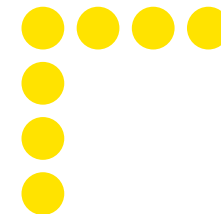
### Related parties and co-operations with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee of the charity with a supplier company must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### Objectives and activities

The charity's objects are the protection and preservation of health and the relief of sickness. In particular, by the provision of first aid relief and assistance to people who are ill or sick or otherwise in need of medical care and attention, provision of first aid training and the provision of first aid cover at public events in the North-West London area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.



## FINANCIAL REVIEW

The trustees are pleased with the performance of the charity during the year under review. The charity's services have grown over the year and the trustees successfully fundraised in order to meet these increased costs. The extra costs included employing new staff members and renting a new facility for the staff members and volunteers which also includes a training and lectures area, costs associated with training the paramedics and the costs of running two extra ambulances.

Total income in the year was £813,376 (2021: £481,810) an increase from the previous year due to the charity's fundraising efforts.

Total expenditure in the year was £706,193 (2021: £488,128) which increased due to the factors mentioned above.

## Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable reports to be produced so that the necessary steps can be taken to lessen these risks.

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and;
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk

for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from health and safety of the users. These risks are managed by having robust policies and procedures in place, and regular training to ensure that our emergency responders have the required skills, knowledge and competence to administer lifesaving procedures. The trustees are satisfied that these systems and procedures manage all relevant risks.

## Reserves policy

As at 31 March 2022, £472,231 was held as unrestricted funds and £230,000 as restricted funds, which is earmarked for a new building.

It is the policy of the charity to hold in reserve a minimum of one year's anticipated expenditure to cover in the event of the trust being unable to raise funds for any particular reason.

## Investment policy and its objectives

It is the policy of the charity to maintain its funds in the form of liquid assets.

## Plans for future periods

The charity plans to continue to increase, where possible, its existing activities.

The trustees' annual report was approved on 24/01/2023 and signed on behalf of the board of trustees by:



Mr B Liebermann  
Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HATZOLA NORTHWEST TRUST

I report to the trustees on my examination of the financial statements of Hatzola Northwest Trust ('the charity') for the year ended 31 March 2022.

## RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of

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

## INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities

(Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



David Goldberg FCA, DChA  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

Date: 24/01/2023

## STATEMENT OF FINANCIAL ACTIVITIES

	Note	2022			2021
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	612,324	201,024	<b>813,348</b>	481,552
Investment income	5	28	–	<b>28</b>	258
Total income		<u>612,352</u>	<u>201,024</u>	<b>813,376</b>	<u>481,810</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(12,423)	–	<b>(12,423)</b>	(6,135)
Expenditure on charitable activities	7,8	(693,770)	–	<b>(693,770)</b>	(481,993)
Total expenditure		<u>(706,193)</u>	<u>–</u>	<b>(706,193)</b>	<u>(488,128)</u>
<b>Net income/(expenditure)</b>		<u>(93,841)</u>	<u>201,024</u>	<b>107,183</b>	<u>(6,318)</u>
Transfers between funds		<u>201,024</u>	<u>(201,024)</u>	<u>–</u>	<u>–</u>
<b>Net movement in funds</b>		<u>107,183</u>	<u>–</u>	<b>107,183</b>	<u>(6,318)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>365,048</u>	<u>230,000</u>	<b>595,048</b>	<u>601,366</u>
<b>Total funds carried forward</b>		<u>472,231</u>	<u>230,000</u>	<b>702,231</b>	<u>595,048</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## STATEMENT OF FINANCIAL POSITION

	Note	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	14		<b>373,521</b>		154,320
<b>CURRENT ASSETS</b>					
Debtors	15	<b>7,500</b>		–	
Cash at bank and in hand		<u>347,934</u>		<u>453,207</u>	
		<b>355,434</b>		<b>453,207</b>	
<b>CREDITORS: amounts falling due within one year</b>					
	16	<u>(26,724)</u>		<u>(12,479)</u>	
<b>NET CURRENT ASSETS</b>			<b>328,710</b>		<b>440,728</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>702,231</b>		<b>595,048</b>
<b>NET ASSETS</b>			<b>702,231</b>		<b>595,048</b>
<b>FUNDS OF THE CHARITY</b>					
Restricted funds			<b>230,000</b>		230,000
Unrestricted funds			<b>472,231</b>		365,048
<b>Total charity funds</b>	18		<b>702,231</b>		<b>595,048</b>

These financial statements were approved by the board of trustees and authorised for issue on 24/01/2023, and are signed on behalf of the board by:



Mr S Klein  
Trustee



Mr B Liebermann  
Trustee

## STATEMENT OF CASH FLOWS

	2022	2021
	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income/(expenditure)	107,183	(6,318)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	109,407	41,334
Other interest receivable and similar income	(28)	(258)
Interest payable and similar charges	747	764
<i>Changes in:</i>		
Trade and other debtors	(7,500)	3,690
Trade and other creditors	14,245	(13,760)
Cash generated from operations	<u>224,054</u>	<u>25,452</u>
Interest paid	(747)	(764)
Interest received	28	258
Net cash from operating activities	<u>223,335</u>	<u>24,946</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	(328,608)	(46,434)
Net cash used in investing activities	<u>(328,608)</u>	<u>(46,434)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(105,273)</b>	<b>(21,488)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>453,207</b>	<b>474,695</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>347,934</u></b>	<b><u>453,207</u></b>

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Sorting Office, 2a St Georges, Road, London, NW11 0LR.

### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The charity meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

These financial statements have been prepared in accordance with accounting principles appropriate to a going concern, as the trustees have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future by meeting its obligations as they fall due, based on the current net asset position

of the charity and available sources of finance.

#### Judgements and key sources of estimation uncertainty

The preparation of financial statements in conformity with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the charity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 20.

#### Fund accounting

##### Unrestricted funds

General unrestricted funds comprise the accumulated surplus or deficit on the Statement Of Financial Activities. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

##### Restricted funds

Restricted funds are the accumulation of all donations given to the charity. These may be subject to wishes requested by the donor when they make these gifts. Under normal circumstances these wishes will be honoured if they fall within the objects of the charity.

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The

## NOTES TO THE FINANCIAL STATEMENTS (continued)

following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably;
- interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank;
- income tax recoverable in respect of gift aid donations received is accounted for on an accrual basis.

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods;
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities;
- other expenditure includes all

expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Medical and communication equipment	- 15% reducing balance
Garage & transmitter base	- 20% reducing balance
Ambulances	- 25% reducing balance

### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

### Trade and other debtors

Trade and other debtors are recognised initially at transaction price plus attributable transaction costs.

Subsequent to initial recognition, trade and other debtors that are classified as receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be received net of impairment.

### Trade and other creditors

Trade and other creditors are recognised initially at transaction price less attributable transaction costs. Subsequent to initial recognition trade and other creditors that are classified as payable within one year are measured at the discounted amount of the cash or other consideration expected to be paid.

### Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank.

### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

## 4. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
DONATIONS			
Donations	612,324	201,024	813,348

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
DONATIONS			
Donations	481,552	–	481,552

## 5. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2022	Restricted Funds	Total Funds 2021
	£	£	£	£
Interest income	28	28	258	258

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### 6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds	Total Funds 2022	Restricted Funds	Total Funds 2021
	£	£	£	£
Costs of raising donations and legacies	12,423	12,423	6,135	6,135

### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2022	Restricted Funds	Total Funds 2021
	£	£	£	£
Emergency response services	650,294	650,294	435,017	435,017
Support costs	43,476	43,476	46,976	46,976
	693,770	693,770	481,993	481,993

### 8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2022	Total Funds 2021
	£	£	£	£
Emergency response services	650,294	39,919	690,213	479,113
Governance costs	–	3,557	3,557	2,880
	650,294	43,476	693,770	481,993

### 9. ANALYSIS OF SUPPORT COSTS

	Emergency response services	Total 2022	Total 2021
	£	£	£
Premises	–	–	474
General office	39,172	39,172	42,858
Finance costs	747	747	764
Governance costs	3,557	3,557	2,880
	43,476	43,476	46,976

### 10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	109,407	41,334

### 11. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	3,557	2,880

### 12. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	18,750	–
Employer contributions to pension plans	484	–
	19,234	–

The average head count of employees during the year was 1 (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### 13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 14. TANGIBLE FIXED ASSETS

	Medical & communication equipment	B. E. Alfreds garage & transmitter base	Ambulances	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	333,822	28,788	598,346	<b>960,956</b>
Additions	48,822	–	279,786	<b>328,608</b>
<b>At 31 March 2022</b>	<b>382,644</b>	<b>28,788</b>	<b>878,132</b>	<b>1,289,564</b>
<b>Depreciation</b>				
At 1 April 2021	269,589	28,408	508,639	<b>806,636</b>
Charge for the year	16,958	76	92,373	<b>109,407</b>
<b>At 31 March 2022</b>	<b>286,547</b>	<b>28,484</b>	<b>601,012</b>	<b>916,043</b>
Carrying amount				
<b>At 31 March 2022</b>	<b>96,097</b>	<b>304</b>	<b>277,120</b>	<b>373,521</b>
At 31 March 2021	64,233	380	89,707	<b>154,320</b>

### 15. DEBTORS

	2022	2021
	£	£
Other debtors	<b>7,500</b>	–

### 16. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	<b>23,604</b>	9,359
Accruals and deferred income	<b>3,120</b>	3,120
	<b>26,724</b>	12,479

### 17. PENSIONS AND OTHER POST RETIREMENT BENEFITS

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £484 (2021: £Nil).

### 18. ANALYSIS OF CHARITABLE FUNDS

#### Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	365,048	612,352	(706,193)	201,024	<b>472,231</b>
	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	371,366	481,810	(488,128)	–	365,048

#### Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Fund	230,000	201,024	–	(201,024)	<b>230,000</b>
	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Fund	230,000	–	–	–	230,000

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	373,521	–	373,521
Current assets	125,434	230,000	355,434
Creditors less than 1 year	(26,724)	–	(26,724)
<b>Net assets</b>	<b>472,231</b>	<b>230,000</b>	<b>702,231</b>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	154,320	–	154,320
Current assets	223,207	230,000	453,207
Creditors less than 1 year	(12,479)	–	(12,479)
<b>Net assets</b>	<b>365,048</b>	<b>230,000</b>	<b>595,048</b>

### 20. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect current estimates, based on economic utilisation and the physical condition of the assets.

### 21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	453,207	(105,273)	347,934

### 22. RELATED PARTIES

There are no related party transactions that require disclosure.





**HATZOLA**  
**NORTHWEST**  
EMERGENCY AMBULANCE SERVICE