

St John Ambulance (NI)
(Company Limited by Guarantee)
Annual Report and financial statements
for the year ended 31 December 2020

St John Ambulance (NI)

Annual Report and financial statements for the year ended 31 December 2020

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St John Ambulance (NI)

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Reference and administrative details of the Charity, Trustees and Advisers

Trustees/Directors

C Murdock KStJ, Chairman
Mrs M Andrews OBE OStJ BSc (Hons) PGDICE (resigned June 2021)
P D Archer OStJ MSc FCILT , Lead Trustee, Finance
Dr M Howie-Craig MBE DStJ MB DA FFSRH
A Johnston OStJ BA (Hons) FCA CA, Lead Trustee, Finance (deceased March 2021)
J P Johnston OStJ UD, Lead Trustee, Commercial
D McCorkell KStJ (appointed April 2021)
H Shields UD
N Stewart
G Somerville BSc (Hons) MSc MBA FCIPD
Dr M A Taylor CStJ MB BCh BAO PhD FRCSI FRCS (Eng) FRCS (Gen)
A G Tough OStJ BSc FRICS, Lead Trustee, Property
Dr N Walker OBE CStJ TD JP DL MB MRCGP, Lead Trustee, Volunteering
A Wilson BSc Econ (Hons) FCA (appointed June 2021)

Company Secretary & Chief Executive

Mr A M Donaldson MBE OStJ VR DL MSc MBA MPA FCMJ

Registered Office/Principal Office

Erne
35 Knockbracken Healthcare Park
Saintfield Road
Belfast
BT8 8RA

Solicitors

Pinsent Masons
1 Lanyon Place
BELFAST
BT1 3LP

Investment advisers

Smith & Williamson Investment Management LLP
Stockbrokers
32/38 Linenhall Street
BELFAST
BT2 8BG

Bankers

Danske Bank Group
8/9 Donegall Square North
BELFAST
BT1 5GJ

Independent auditors

Baker Tilly Mooney Moore
17 Clarendon Road
Clarendon Road
Belfast
BT1 3BG

Merchant bankers

CCLA Investment Management Limited
COIF Charity Funds
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Trustees' report for the year ended 31 December 2020

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their Annual Report and the unaudited Financial Statements for the year ended 31 December 2020. The trustees have adopted the provisions of the Companies Act 2006 and 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 2015) (Charities SORP (FRS 102), in preparing the annual report and financial statements of the charity. The Statement of Financial Activities (SOFA) shows the gross income from all sources.

Chairman's Foreword

I have pleasure in presenting the Trustees' report for the year ended 31 December 2020 as Chairman of the Board of Trustees of St John Ambulance (NI). It gives me the opportunity to share with you, once again, the vision for our charity, namely that 'everyone who needs it should receive first aid from those around them. No-one should suffer for the lack of trained first aiders.'

Our vision reflects the high ideals of St John Ambulance (NI) and delivery through practical first aid skills. Our volunteers play a crucial and central role in the delivery of our services. Without volunteers delivering our first aid service and event ambulance services, plus the delivery of patient transfer services at evenings, week-ends and public holidays, it would not be possible for St John Ambulance (NI) to serve the people of Northern Ireland at the present level of commitment.

Overall immense public benefit flows from our purpose, and through the delivery of first aid and health and safety training, first aid services including event coverage, ambulance services including patient transfers, youth development and emergency planning and resilience.

2020 was a year of much uncertainty and change given the world-wide Covid-19 pandemic, causing severe financial problems for many organisations, including charities such as ours. In March 2020 we lost the majority of our public event bookings, and our commercial courses had to be cancelled due to the social distancing requirements. As this represented our main income streams (nearly £1.2M pa), we could have quickly used up our reserves and become insolvent. Instead, having won the 12 patient transfer contracts, which commenced in November 2019, we were able to reconfigure and concentrate on patient transfers, given the considerable increase in demand arising from Covid-19 and the pressures on NIAS and the other hospital trusts. Indeed, NIAS, who had many staff self-isolating, stated that they could not have coped with the additional demands caused by the pandemic without the support of the voluntary ambulance services. In this respect our volunteer ambulance crews responded magnificently, living up to the core values of St John, by deploying up to 80 ambulances per week at the height of the pandemic, and ignoring the very real health risks to them and their families from operating in a Covid-19 environment. The substantial additional income obtained, plus a Government grant, payment from the government for furloughed staff, and a very positive response from the public to our request for donations (cash, PPE supplies and food/refreshments for our crews) enabled not only our financial survival, but for St John Ambulance (NI) to play a vital role in supporting the NHS and our local communities throughout the several waves of the pandemic. We are indebted to our outstanding volunteers and staff at all levels for their dedication and commitment to our organisation, and we were particularly pleased to see this acknowledged by the Government with the well-deserved award of an OBE to our NHS Liaison Manager, Adrian Petticrew BSc MRICS, in the 'Covid-19 related' additions to the delayed 2020 Queen's Birthday Awards.

In 2020 I report a profit of £112,519 before the loss on investments of £65,126. Income decreased by £130,823 while expenditure fell by £205,093. This further builds on the organisations return to profitability in 2019 after several years of large financial losses. Setting aside the change in the valuation of our investments as at 31 December 2020, due to market fluctuations, this represents a considerable improvement in the profitability of our day-to-day operations, a remarkable achievement when considered against the many difficult operational and financial problems created by Covid-19. The trustees have reviewed the company's projected budgets to December 2021.

The first half of 2021 was difficult due to the 'lockdown' and the associated restrictions, with all major public events cancelled. The outlook going forward is positive as the mass vaccination programme in Northern Ireland nears completion and many associated Northern Ireland Executive restrictions have been lifted. We hope this will allow an operating environment approaching normality going forward into 2022. We can expect increased revenues from the 12 patient contracts we won in late 2019. During 2019, we experienced an increase in our event cover, at increased prices, and for the first time we were selected as the 'sole provider' for the NW 200 International Motorcycle Races, requiring a major deployment of our resources (18 ambulances and crews, 66 first aiders and 2 treatment centres each day). Regrettably this progress was lost when the majority of public events were cancelled in 2020, however, we remain ready to respond whenever the current social distancing restrictions are lifted, and major events recommence. Despite the recent upheavals, we have maintained SJA (NI)'s position as the leading first aid and voluntary ambulance service provider for events in Northern Ireland, and despite increasing competition, the leading provider of commercial first aid training courses.

Trustees' report for the year ended 31 December 2020 (continued)**Chairman's Foreword (continued)**

The Board of Trustees have a balanced approach to activities, reducing the risk, ever present, when a charity is heavily dependent on one aspect of its operations. The charity has a strong financial infrastructure and is well equipped to meet future changes whatever they may be.

As Chairman I would like to record my thanks to the trustees for their support, time and commitment to the Board during the year. This is greatly appreciated. St John Ambulance (NI) is indeed fortunate to have their broad experience, guidance and oversight, which is given on a voluntary basis.

Above all, we are very fortunate to have such highly motivated, dedicated and professional staff and volunteers, who work so hard on our behalf, and without whom we would not be the great organisation that we are. On behalf of the Board, I sincerely thank them for their exceptional service and commitment.

Objectives and Activities**Objectives**

The objectives of St John Ambulance (NI) are the relief of sickness and the protection and preservation of public health. The Charity fulfils its objectives, within its powers as specified in the Memorandum and Articles of Association. The Vision for St John Ambulance (NI) is that 'everyone who needs it should receive first aid from those around them. No-one should suffer for the lack of trained first aiders.

To enable delivery of the objectives, resources are channelled into the following activities:

- Training of the public in first aid, with emphasis on those sectors of the community where it is most needed;
- Provision of first aid, pre-hospital care and assistance at public events and within local communities;
- Provision of patient transfers and personnel in support of the statutory ambulance service and other health trusts especially in times of national emergency, or in circumstances where we can meet community need;
- Development of young people through the St John Youth (NI) Programme, and through first aid training in schools and local communities.

In common with the national brand of St John Ambulance to enable the effective delivery and expansion of these services within Northern Ireland, our strategy encompasses the following underlying principles for the deployment of resources

- To maximize the generation of funds through chargeable activities, particularly in the provision of training, public event cover and patient transport services;
- To link fundraising efforts more closely with charitable objectives;
- To invest, within the framework of financial stability, to sustain the longer-term success of St John Ambulance (NI) in areas where greatest benefits will be delivered;
- To increase the level of our charitable services, making the maximum use of the voluntary efforts of our volunteers; and
- To maintain an effective governance structure that ensures that legal obligations as a single provincial charity are fulfilled and that key policies are implemented consistently across Northern Ireland, but operational responsibility for delivery of services remains as close as possible to those communities served.

In addition to the above, St John Ambulance (NI) supports the achievement of the Order of St. John's worldwide objectives, in particular contributing to the St. John of Jerusalem Eye Hospital Group ('the Eye Hospital') in Jerusalem, which is an independent charity. The Hospital is open to all who suffer from eye disease without regard to race, creed, socio-economic background, or ability to pay.

Activities during the year

Action was taken in support of the continued development of our services in all of the key areas indicated within our objectives. No investment was made in the acquisition of ambulances in order to address our recent financial deficits and increase our current profitability. Work continued in 2020 to upgrade St John Ambulance (NI) property, reflecting the activities of St John Ambulance (NI) operational hubs throughout Northern Ireland supported by volunteers. Commissioned services were engaged to improve our training programmes for sessional commercial trainers and to increase the number of volunteer first aid trainers. In addition, a transition programme continued to enhance the ambulance related qualifications of our ambulance crews.

Trustees' report for the year ended 31 December 2020 (continued)

Objectives and Activities (continued)

Early in the year we completed a major upgrade of Information Technology. This project which had an overall cost in excess of £140,000, replaced an old outdated software system, and enabled the provision of enhanced databases and a new finance system. Continued work is required to provide unit reports and an online commercial course booking system.

Public Benefit

The Charity Commission for Northern Ireland has published guidance to charity trustees in the health sector and provided guidance on the principles of public benefit to the advancement of health and the saving of lives. The trustees have considered the relevant guidance and are satisfied that all the charity's charitable activities fall within its objectives and result in considerable benefit to the public, as demonstrated in the section of this report dealing with achievements and performance. Particular attention is drawn to the following services provided free of cost to the end user.

St John Ambulance supported on average annually 570 cadets (10-18years) and 199 badgers (7-10 years) providing varied development programmes in diverse subjects ranging from first aid and care competencies to principles of radio communications to good citizenship. This represented a considerable reduction from previous years, mainly due to the cancellation of all face-to-face activity in March 2020, as a result of Covid -19, and the switch to 'online' activity. Membership of young volunteers between the ages of 10 and 25 was maintained at around 878 at 31 December 2020.

Emergency planning and resilience

Our fleet of ambulances, RRVs, 4 x 4s, and trained volunteers are at the disposal of the statutory emergency services in the event of a Province wide, or local emergency. Deployment of these resources is rapid to protect the public at no charge in circumstances where support is needed to respond to aircraft alerts and other incidents. For example, in 2020 our volunteers were ready 24/7 to provide essential 'back-up' as required.

First aid event coverage

The provision of direct assistance in first aid and pre-hospital care at public events continues to be one of the primary ways in which we deliver charitable objectives. For many events which are small, or organised especially for a charitable purpose, we provide cover for no charge. For other events we charge the event organiser with a view to recovering the cost of provision. In all cases there is no charge to members of the public who are treated. In 2019 the volunteers responded magnificently to support the Portrush Air Show, the North West 200, Ulster Grand Prix, the Ulster Rally, Council public events, Equestrian Events, Agricultural Shows, Super Cup NI, Municipal events and Ulster Rugby etc, however, in 2020 the majority of public events were cancelled due to Covid-19. We remain ready to provide the necessary cover in 2021, when social distancing restrictions are lifted.

Patient transfers

Prior to 2019 St John Ambulance (NI) had a service agreement in place with NIAS to provide patient transport services by our volunteer crews at times when the statutory services are unable to respond, and we also responded to short term demands providing the ambulance services with a degree of flexibility to react to winter pressures and other demand factors. This contract was lost in March 2017, but re-established partially in November 2018 by means of a Single Tender Action, and restored fully with effect from 1 November 2019, when we successfully won back not just the lost contract, but all 12 patient transfer contracts for NI. Whilst there is no charge to the recipient of our services, our fees to the trusts are intended to cover the direct and indirect costs that are incurred, including a contribution to central overheads.

Other initiatives

SJA (NI) in partnership with the PSNI and the Commissioner for Older People introduced a Trial 'First Responder' Scheme for vulnerable elderly persons in the Ards and North Down, and Lisburn and Castlereagh Council areas. We are pro-active in encouraging the widespread availability of defibrillators in Northern Ireland and to this end participate fully in the NIAS led CPR/AED Working Group.

The trustees are mindful of the Charity Commission's requirements when reviewing the charity's aims and objectives, and in planning future activities.

Trustees' report for the year ended 31 December 2020 (continued)**Achievements and Performance**

The trustees are pleased to report that significant progress was made towards achieving the objectives specified within the yearly Strategic and Operational Plan.

St John Ambulance (NI) provided formal training in statutory courses for 1,518 students during the year 2020 (2019: 3,248). This was achieved through the delivery of 183 statutory courses (2019: 350). St John Ambulance (NI) was able to continue to maintain its policy of providing a diversified range of courses. A total of 351 other courses were delivered, designed for those working in the child care, sporting and health and safety sectors. It is the aim of St John Ambulance (NI) that all members of the community should have access to first aid. As reported earlier, all commercial courses ceased in March 2020, recommencing in September 2020, due to Covid-19, hence the reduction in numbers of students trained and courses delivered.

2020 continued to be a period of consolidation for St John Ambulance (NI) with challenging results achieved against a changing national and international economic background.

In Northern Ireland St John Ambulance (NI), as the leading provider of First Aid at Work training, continued to compete against increasing market competition from specialist and general training providers. Courses were, however, cancelled from late March to the beginning of September due to Covid-19, and when they resumed, they did so at reduced capacity due to the social distancing requirements.

Throughout the year 2020, St John Ambulance (NI) volunteers treated 1,129 (2019: 3,621) casualties through public duties. This is an admirable performance and represents delivery of a major public benefit with no cost to those treated. Again, the reduction in numbers treated from 2019 reflects the cancellation of the majority of public events due to Covid-19.

Volunteers remained available to attend events to provide first aid or ambulance cover throughout the province, however, the vast majority of public events were cancelled from late March onwards. This situation will continue into 2021, until the social distancing restrictions are lifted. The fleet which is constrained within parameters of circa 60 vehicles was utilised to respond to high demand from organisers every weekend, public holidays and on many evenings up until late March, and at a much lower frequency after that. Our A & E equipped ambulances used on the patient transfer contracts experienced a large surge in demand due to Covid-19 and the pressures on the NHS and NIAS in particular, with up to 80 ambulances being deployed each week at the height of the pandemic. The public shows great appreciation of these services, which come at no cost to those who become casualties at public events, or are being transported as patients.

Over the Christmas and New Year period of 2020, volunteers were mobilised to provide extra support to statutory services. Volunteers from a number of units, gave up their holiday break for the welfare of the public. The contribution of the volunteers is fully recognised by the Northern Ireland Ambulance Service (NIAS) through the VAS agreement.

The number of adult volunteers as at 31 December 2020 was 998 (2019:910).

The LINKS organizations based at Queens University and the University of Ulster continue to flourish.

Membership of St. John Cadets averaged 570 cadets, whilst badgers numbered circa 199. The St. John (NI) Youth Programme continued to be delivered with enthusiasm and vigour by our trained leaders to Cadets and Badgers, although as our Cadet and Badger units/sets closed in March due to Covid-19, much of this was conducted virtually. The closures obviously affected recruitment. Cadets and badgers are drawn from both traditions located across the Province, and many ethnic minority groups, representing an important contribution to cross community relations. The organisation is registered with Access (NI) to fulfil its responsibilities for the safeguarding of children and vulnerable adults.

The operating licence to deliver activities under the Duke of Edinburgh Award Scheme was renewed by St John Ambulance (NI) in 2020, and presented by His Royal Highness, The Earl of Wessex. Resources were made available in 2020 for further development, although participation was heavily curtailed by Covid-19.

As indicated, the trustees consider that the activities carried out by St John Ambulance (NI) during 2020 constituted a significant charitable benefit to the public. From Coleraine in the North, Londonderry in the North West, Enniskillen in the West, Newry in the South, to Belfast in the East, St John Ambulance (NI) volunteers consistently attended public events prior to Covid-19, rendering first aid to those in need of attention, and during the pandemic our volunteers responded magnificently to meet the greatly increased demand for patient transfers.

Trustees' report for the year ended 31 December 2020 (continued)

Financial Review

Overall Summary

The total net outgoing resources of St John Ambulance (NI) for the year, before the decrease from the revaluation of investments, amounted to a profit of £112,519 (2019: profit £38,081). The decrease in the revaluation of investments was £65,126 (2019: increase £123,869). There has been considerable volatility in financial markets in the past couple of years, due to issues such as Brexit.

Incoming resources in 2020 decreased by £130,823 (2019: increase £217,277). This reflected an increase in income from grants receivable, donations, ambulance and first aid activities, but a significant decrease in training income. Training income amounted to £241,654 in 2020 against £526,446 in 2019, indicating a decrease of approximately 54%, due to Covid-19.

The Charity's overall income decreased during the year by £130,823 from £1,544,051 in 2019 to £1,413,228 in 2020. Total expenditure in 2020 decreased by 13.6% to £1,300,709 (2019: £1,505,970). Setting aside the decrease in the valuation of our investments as at 31 December 2020, this represents a considerable improvement in our day-to-day operations.

Costs of Charitable Activities indicate a decrease in the year of 13.6% (2019: increase 3%). St John Ambulance (NI) remains committed to the delivery and enhancement of our charitable mission in Northern Ireland taking advantage of an improving economy. The work of the St. John Eye Hospital Group in Jerusalem continued to be supported. Overall, the Balance Sheet remains strong, thereby guaranteeing the ability of the charity to sustain investment in the future in its charitable objectives as presented in the Business Plan for 2021 and to implement the planned charitable programme.

Reserves Policy and Going Concern

The trustees have reviewed the level of free reserves (that is those funds not tied up in fixed assets, designated or restricted funds) required to ensure continuity of charitable operations. The trustees consider that a free reserve requirement of approximately six months operating expenditure is appropriate. This equates to a requirement of £650k (2019: £753k). The actual free reserves at 31 December 2020 were £1,081k (2019: £898k).

Of the total reserves of £3,521k (2019: £3,474k), £2,160k (2019: £2,296) represents the net book value of fixed assets, £189k (2019: £188k) which has been designated for other particular purposes and £91k (2019: £91k) is a restricted fund. The remainder is held as a general reserve to allow for any unforeseen falls in income or increases in expenditure in light of the current economic climate. Other factors considered in holding this level of reserves are as follows: -

- the provision of statutory courses planned 12 months in advance
- commitment to a number of binding leases
- continuing strong competition in each of our service areas and no guaranteed income

The policy relating to reserves is reviewed annually.

The trustees have reviewed the company's projected budgets for the period to 31 Dec 2021 and are content that adequate funding is in place to ensure the Company can continue its operations and the financial statements can be signed off as a going concern.

Designated Funds

The trustees considered it necessary to designate funds of £189k at 31 December 2020 (Note 17). This includes £100k for the phased replacement of the ambulance fleet and equipment, and the replacement of AEDs. The continual capital investment in the purchase and upgrading of ambulances and operational vehicles to necessary standards is vital to enable St John Ambulance (NI) to carry out its charitable mission. A review of the age and mileage of the ambulances is kept under consideration by the Trustees. The Trustees have also designated £2k for John Ambulance (NI) Youth programmes, £35k to further upgrade the IT systems, and £20k for the continued training of the volunteers.

Investment Policy

The investment policy of the Board is to maximise income, consistent with its charitable status. The Charities Deposit Fund is used for holding short term cash reserves. Investments are held in established quoted companies and performance will be reviewed throughout 2021 following advice from the Board's professional investment advisers, and also through scrutiny by the Board.

Trustees' report for the year ended 31 December 2019 (continued)

Financial Review (continued)

The Trustees require the achievement of an acceptable balance of income and capital growth. Performance is benchmarked against the FTSE All Share Index.

Taxation

As a charity, the company is able to recover most tax deducted at source from its investment income and is not liable for corporation tax on its other income or on capital gains. Recovery is therefore made of tax credits and tax deducted from income received under gift aid.

Structure, Governance and Management

Organisational Structure

The Priory of England and the Islands of the Order of St. John ("the Priory") was established on 23 October 1999 as a charity to carry out the charitable mission of the Order of St. John ("the Order") within its territory. On the same day the Commandery of Ards ("the Commandery") became a Commandery dependent upon the Priory, with responsibility for the affairs of the Order of St. John in Northern Ireland.

On 31 August 2000, the Commandery established St John Ambulance (NI) as a charitable company, to manage the assets. On 1 January 2001 the Commandery transferred its assets and liabilities to St John Ambulance (NI). The fair value of the net assets transferred was £1,981,441 and the consideration was £1.

St John Ambulance (NI) is a company limited by guarantee and recognised as a charity by the Inland Revenue and the NI Charity Commission. In terms of company law, charity law and day to day activities, the company is an independent entity.

The charitable company is committed to increasing the number of qualified first aiders in Northern Ireland. To achieve this objective 15 commercial trainers are engaged, on a sessional basis, and co-ordinated from the headquarters in Belfast. An effective, Province-wide, service to the public and the 6 NHS trusts, is delivered by St John Ambulance (NI) volunteers, who provide first aid, care and ambulance transport services to local communities, and organisations hosting events. Delivery is organised through a Regional Headquarters, and 3 District Headquarters, each consisting of operational units composed of volunteers.

Governance

St John Ambulance (NI) is governed by its Memorandum and Articles of Association, as promulgated on 16 August 2000 and as amended on 11 May 2005 and 18 May 2011.

The Articles provide for the appointment of up to 13 trustees, who are the directors of the charity and who are legally responsible for the governance of St John Ambulance (NI). The trustees can comprise of five nominated Commandery Officers, up to four persons appointed as lead trustees, three independent persons, and any one member elected at the annual general meeting (subject to a vacancy arising).

The current Commandery Officers are the Lieutenant, Commissioner, Treasurer and Director. The Knight Commander (Designate) joined the Board as a trustee at its meeting in February 2021.

One third of the trustees retire at each annual general meeting, except those holding a Commandery office who cease to be trustees on vacating their office, and are deemed to retire in favour of their successor to the relevant Commandery office.

The trustees who served during the year and up to the date of approval of the financial statements are listed on page 1. New trustees are encouraged to attend appropriate internal and external training courses in accordance with best practice.

Management

The trustees are responsible for setting strategies and policies and for ensuring that they are implemented.

Trustees' report for the year ended 31 December 2019 (continued)

Structure, Governance and Management (continued)

To assist with this, work the trustees have established three advisory Committees (Training, Operations, and Finance). A sub-committee of the Finance Committee was established in 2019 to oversee the introduction of a new PR & Marketing Strategy, but this was suspended in March 2020 due to the potential financial impact of Covid-19 and the large investment required.

The Board meets regularly to comply with its statutory responsibilities.

The Chairman provides direction to the Board of Trustees, is accountable to it and is responsible with the other trustees for the efficient running of St John Ambulance (NI) with the support of the Chief Executive and staff. The trustees are not remunerated for their services as trustees. No out-of-pocket expenses were reimbursed to trustees.

In addition, there is provision for three non-executive trustees to provide independent advice thus contributing to the good governance of the charity.

Management structures are reviewed periodically by the trustees.

Pay and remuneration of key management personnel

Principles and policies relating to the remuneration of the charity's key management personnel are reviewed and agreed by the Board of St John Ambulance (NI). The Board take into account the external market and set salary levels in the context of St John Ambulance (NI)'s charitable status and taking account of affordability in the light of the charity's financial position.

Risk Management

The trustees have established a risk management strategy which comprises:

- an ongoing review of the risks which the charity may face, the review to be at least on an annual basis based on a comprehensive register of risk;
- the establishment of systems and procedures to mitigate those risks identified in the review; and
- the implementation of procedures designed to minimise the impact on the charity should any of the risks materialise.

The trustees take all appropriate steps to moderate and manage the operational risks to which volunteers, staff and assets of St John Ambulance (NI) are exposed. Examples of the steps being taken include competence-based training for volunteers, assessments of vehicles for fitness of purpose, provision of specialist medical equipment, insurance of third-party risks and monitoring of new legislative requirements. In particular there are procedures for safeguarding of children and vulnerable adults and risk assessment of health and safety to comply with statutory regulations. Procedures are in place to monitor the standard of first aid training.

Where internal audit procedures require to be augmented, recourse may be had to external services.

Reference and Administration Details

St John Ambulance (NI) is registered with the Charity Commission for Northern Ireland under registration number NIC103839. St John Ambulance (NI) is registered with Companies House under registration number NI039213. It is also recognised as a Charity by the Inland Revenue, XR38256. The Trustees, Chief Executive and Secretary of the charity are listed on page 1. The principal and registered office of the charity is also listed on page 1, together with details of the professional advisers and bankers.

Exceptions from disclosure

The charitable company has taken the exemption from preparing a Strategic report and has taken no other exemptions.

Funds held as custodian trustee on behalf of others

There are no funds held as custodian trustee on behalf of others.

Trustees' report for the year ended 31 December 2020 (continued)**Plans for Future Periods**

The Board of Trustees will continue to plan for the delivery of consistent high-quality standards in first aid, training of the public and our own volunteers and staff, ambulance services, as well as the care and youth programmes. Collectively they will ensure that those charged with governance or management of St John Ambulance (NI), or contributing to performance through voluntary service, or by virtue of employment with St John Ambulance (NI), will be made aware of their responsibilities. The charity will demonstrate that it is using its resources to deliver charitable activity and therefore public benefit in the best possible way in these uncertain economic times. In respect of patient transfer activities, the level of resource required to meet demand and quality considerations has increased and margins are tightening, therefore this activity will be carefully monitored.

The thrust remains to render the organisation even more fit for purpose namely:

- Raise standards in first aid and ambulance training;
- Monitor property needs to deliver cost effective services province wide;
- Continue to implement clear policies to comply with our regulated internal and external environment;
- Continued emphasis on patient care, quality assured standards and delivery of public benefit; and
- Further enhance our new IT system to provide unit Income & Expenditure accounts, and an online booking system for commercial courses.
- Young People – work with our St John Ambulance mentors to utilise grant funding from appropriate sources to support the development of our Badger, Cadet and 18–25-year-old young people.
- Update recognition pathways for volunteers ensuring the historic values of St John and its heritage are upheld, but in a contemporary fashion.
- Continue to introduce new qualifications for our volunteers.

Statement of trustees' responsibilities

The trustees (who are also directors of St John Ambulance (NI) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Trustees' report for the year ended 31 December 2020 (continued)

Statement of Disclosure of Information to Auditors

So far as each of the trustees in office at the date of approval of these financial statements is aware:

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

In Gratitude

The trustees wish to convey their sincere thanks to the many volunteers and staff who have so generously given their support to the organisation. With their continuing support we look forward to further enhancing the deliveries of our charitable services within the community.

Independent Auditors

Baker Tilly Mooney Moore have been reappointed as our Independent Auditors.

Small companies' exemption

In preparing this report the trustees have taken advantage of the small companies' exemption provided by the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013. This report was approved by the trustees on 15 September 2021 and signed on their behalf by:



C Murdock KStJ
Chairman
Date: 15 September 2021



A M Donaldson MBE OSTJ DL
Chief Executive & Company Secretary
Date: 15 September 2021

Independent auditors' report to the Members of St John Ambulance (NI)

Opinion

We have audited the financial statements of St John Ambulance (NI) (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cashflows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of affairs of the charitable company as at 31 December 2020 and of its incoming resources and resources expended 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Independent auditors' report to the Members of St John Ambulance (NI) (continued)

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where 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 director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors Responsibilities set out on page nine and ten, the directors 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 directors determine 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of St John Ambulance (NI) (continued)**Our 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 a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent auditors' report to the Members of St John Ambulance (NI) (continued)

Use of our report

This report is made solely to the 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 company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanne Small

Joanne Small (Senior Statutory Auditor)
For and on behalf of Baker Tilly Mooney Moore
Statutory Auditors
17 Clarendon Road
Clarendon Dock
Belfast
Co. Antrim
BT1 3BG

Date: *15th September 2021*

Statement of financial activities (incorporating summary income and expenditure account) for the year ended 31 December 2020

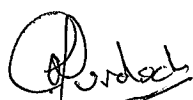
	Notes	2020			2019		Total Funds £
		Restricted Funds £	Unrestricted Funds £	Total Funds £	Restricted Funds £	Unrestricted Funds £	
Incoming resources/income							
Incoming resources from generated funds							
Voluntary income							
Donations, gifts and legacies		-	160,289	160,289	-	94,915	94,915
Subscriptions, oblations and covenants		-	12,445	12,445	-	27,497	27,497
Donations received - St. John Eye Hospital		10,401	-	10,401	15,107	-	15,107
Grants receivable	3	178,240	-	178,240	27,886	-	27,886
Investment income	4	218	38,751	38,969	468	43,436	43,904
Incoming resources from charitable activities							
Course income		-	241,654	241,654	-	526,446	526,446
Ambulance duties		-	761,865	761,865	-	720,726	720,726
Other income		-	9,365	9,365	-	87,570	87,570
Total incoming resources		188,859	1,224,369	1,413,228	43,461	1,500,590	1,544,051
Resources expended/expenses							
Costs of generating funds							
Costs of generating voluntary income		-	1,475	1,475	-	608	608
Investment management costs		-	7,264	7,264	-	8,299	8,299
Total costs of generating funds		-	8,739	8,739	-	8,907	8,907
Charitable activities							
First aid training	5	57,291	243,830	301,121	-	444,927	444,927
Ambulance and related volunteer activities	5	120,949	843,886	964,835	27,886	979,474	1,007,360
Other charitable activities	5	-	15,613	15,613	-	29,669	29,669
St. John Eye Hospital	5	10,401	-	10,401	15,107	-	15,107
Total costs of charitable expenditure		188,641	1,103,329	1,291,970	42,993	1,454,070	1,497,063
Total resources expended/expenditure		188,641	1,112,068	1,300,709	42,993	1,462,977	1,505,970
Net expenditure	6	218	112,301	112,519	468	37,613	38,081
Net gains/(losses) on investments	10	-	(65,126)	(65,126)	-	123,869	123,869
Net movement in funds		218	47,175	47,393	468	161,482	161,950
Fund balance brought forward at 1 January		91,001	3,383,099	3,474,100	90,533	3,221,617	3,312,150
Fund balance carried forward at 31 December		91,219	3,430,274	3,521,493	91,001	3,383,099	3,474,100


All amounts above relate to continuing operations of the charity.

Balance sheet as at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	9	1,210,112	1,320,448
Investments	10	950,247	976,048
		2,160,359	2,296,496
Current assets			
Stocks	11	6,677	6,118
Debtors	12	200,823	356,253
Short term deposits	13	754,345	791,709
Cash at bank and in hand		586,221	223,084
		1,548,066	1,377,164
Creditors: amounts falling due within one year	14	(186,932)	(199,560)
Net current assets		1,361,134	1,177,604
Total assets less current liabilities		3,521,493	3,474,100
Net assets		3,521,493	3,474,100
The funds of the charity			
Unrestricted income funds			
General fund	17	2,380,437	2,268,375
Designated fund	17	188,598	188,359
Revaluation fund	17	861,239	926,365
Total unrestricted income funds		3,430,274	3,383,099
Restricted income funds	18	91,219	91,001
Total charity funds	19	3,521,493	3,474,100

The financial statements on pages 15 to 32 were approved by the trustees on 15 September 2021 and were signed on their behalf by:


C Murdock KStJ
Chairman


P D Archer OSTJ MSc FCILT
Trustee

Statement of cash flows for the year ended 31 December 2020

	Note	2020 £	2019 £
Cash used in operating activities	16	364,387	20,634
Cash flows from investing activities			
Interest income		38,969	43,904
Proceeds from the sale of property, plant and equipment		-	(1,728)
Purchase of property, plant and equipment		(38,259)	(49,708)
Purchase of investments		(64,352)	(458,434)
Proceeds from sale of investments		25,027	465,579
Cash provided used in investing activities		(38,615)	(387)
Increase/(Decrease) in cash and cash equivalents in the year		325,772	20,247
Total cash and cash equivalents at the end of the year		1,340,565	1,014,793

Notes to the financial statements for the year ended 31 December 2020

1 Accounting policies

The principle accounting policies, which have been applied consistently, are set out below. The charity has availed itself of Paragraph 3(3) of Schedule 4 of the Companies Act 2006 and has adapted the Companies Order formats to reflect the special nature of the charity's activities.

a) Basis of preparation

The financial statements have been prepared on the going concern basis under the historic cost convention, as modified by the revaluation of investments and in accordance with the Commandery of Ards Regulations 1952 as amended in 1973 and 1999, including Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015) – (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

As noted in the Trustees' Report, and further explained on Note 25, Covid-19 has had a significant impact on the global economy. We continue to monitor this ever-evolving situation, and with it the associated risks to the Charity. Based on current assessment, there has been a considerable impact to the Charity and its operations, however, the Trustees believe that in the short to medium term, and based on the information available, the Charity will continue to operate as a viable going concern. Whilst the organisation has lost considerable revenue from the cancellation of public events and commercial courses, due to the social distancing requirements, the Charity have increased our revenue from patient transfers, public donations and grants to offset this. Due to its nature, and the large amount of uncertainty involved, it is not possible at this stage to determine the longer-term implications on the Charity and the market in which it operates.

b) Preparation of accounts on a going concern basis

The trustees have reviewed the Company's projected budgets for the period to December 2021 and are comfortable that adequate funding is in place to ensure the Company can continue its operations and the financial statements can be signed off as a going concern.

c) Tangible assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Tangible fixed assets are capitalised and included at purchase cost, together with any incidental costs of acquisition. Fixed assets transferred in are stated at their fair value on transfer. Depreciation is calculated to write off the cost of tangible fixed assets, less estimated residual values over the expected useful economic lives of the assets concerned.

The principal annual rates used are as follows:

Freehold and long lease properties	-	2%	straight-line over life of lease
Fixtures and fittings	-	10-20%	reducing balance
Office equipment	-	33 1/3	straight-line
Motor vehicles	-	1/7	straight-line
IT software	-	1/10	straight-line

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the "SOFA" (The Statement of Financial Activities).

d) Investments

Fixed asset investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

It is the Charity's policy to keep valuations up to date such that when investments are sold there is minimal gain or loss arising. As a result, the Statement of Financial Activities does not distinguish between the valuation adjustments relating to sales and those relating to continued holdings as they are together treated as changes in the investment portfolio throughout the year. Movements in value arising from investments changes or revaluation and the profit on disposal of investments have been charged or credited to the funds to which they relate.

e) Debtors

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

**Notes to the financial statements for the year ended 31 December 2020
(continued)****1 Accounting policies (continued)****f) Stocks**

Stocks are stated at the lower of cost and net realisable value. Cost is determined using the first-in first-out method. Cost comprises purchase cost. Provision is made for slow moving obsolete stocks.

g) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The specific bases used are as follows:

Donations and gifts

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when received.

Gifts in kind

Gifts in kind are valued at a reasonable estimate of their value to the charity.

Investment income

Investment income is accounted for on a receivable basis.

Legacies

Legacies are recognised as income when there is entitlement, certainty of receipt and measurability of the legacy.

Grants

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable and transferred to unrestricted funds on purchase of asset.

Training courses

Training course income is accounted for on a receivable basis.

h) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Costs of generating funds

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of other income generation such as the costs associated with the investment portfolio.

Charitable expenditure

Charitable expenditure comprises direct expenditure including direct staff costs attributable to its activities. Where costs cannot be directly attributed, they have been allocated on a basis consistent with the use of resources.

Notes to the financial statements for the year ended 31 December 2020 (continued)

1 Accounting policies (continued)

h) Resources expended (continued)

Governance costs

Governance costs include those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

i) Pensions

The charity operates a defined contribution pension scheme for salaried staff. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. Contributions payable to the fund are expressed in the period in which they are incurred.

j) Fund accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. Definitions of the various types of funds are as follows:

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds

Unrestricted funds are donations and other incoming resources received or generated which are expendable at the discretion of the charity in furtherance of its objectives.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2 Critical accounting judgements and estimation uncertainty

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies

There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions

There are no critical accounting estimates and assumptions.

3 Grants receivable

	Restricted Funds £	Unrestricted Funds £	2020 Total £	Restricted Funds £	Unrestricted Funds £	2019 Total £
Education Authority	28,049	-	28,049	17,366	-	17,366
Education and Library Boards	-	-	-	5,976	-	5,976
Furlough Claim	57,291	-	57,291	-	-	-
Sundry Grants	92,900	-	92,900	4,544	-	4,544
	178,240	-	178,240	27,886	-	27,886

Notes to the financial statements for the year ended 31 December 2020 (continued)

4 Investment income

	Restricted Funds £	Unrestricted Funds £	2020 Total £	Restricted Funds £	Unrestricted Funds £	2019 Total £
Investment income comprises:						
Interest bearing deposits	218	2,168	2,386	468	3,956	4,424
Securities	-	36,583	36,583	-	39,480	39,480
	218	38,751	38,969	468	43,436	43,904

5 Resources expended on charitable activities

	Direct costs 2020 £	Support costs 2020 £	Total 2020 £	Direct Costs 2019 £	Support Costs 2019 £	Total 2019 £
First Aid training	210,686	90,435	301,121	346,716	98,211	444,927
Ambulance and related volunteer activities	576,225	388,610	964,835	632,053	375,307	1,007,360
Other charitable activities	15,613	-	15,613	29,670	-	29,670
Eye Hospital	10,401	-	10,401	15,106	-	15,106
	812,925	479,045	1,291,970	1,023,545	473,518	1,497,063
Staff costs	172,895	205,001	377,896	244,497	175,908	420,405
Motor and travel expenses	138,127	2,453	140,580	149,471	1,270	150,741
Publication costs	7,632	-	7,632	9,878	-	9,878
Depreciation	78,628	68,966	147,594	79,444	70,047	149,491
Other costs	405,242	194,626	599,868	525,149	215,793	740,942
Eye Hospital donations	10,401	-	10,401	15,106	-	15,106
Governance costs - audit fee	-	7,999	7,999	-	10,500	10,500
	812,925	479,045	1,291,970	1,023,545	473,518	1,497,063

6 Net outgoing resources for the year

	2020 £	2019 £
Net outgoing resources for the year after charging:		
Staff costs (Note 7)	377,896	420,405
Depreciation of tangible fixed assets	147,594	149,491
Operating lease charges	17,588	26,187
(Loss)/Profit on disposal of tangible fixed assets	(6,507)	(1,728)
Fees payable to the company's auditors for the audit of financial statements	7,999	7,800

Trustee indemnity insurance has been purchased by the charity at a cost of £1,491 (2019: £1,799).

Notes to the financial statements for the year ended 31 December 2020 (continued)

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

<i>Employees</i>	2020	2019
	£	£
Staff costs		
Wages and salaries	352,645	394,382
Social security costs	18,581	20,108
Other pension costs	6,670	6,005
	377,896	420,405

No employee emoluments exceeded £70,000 (2019: £70,000).

	2020	2019
	Number	Number
Average number of persons employed by the charity during the year:		
Operations	24	27
Administration	14	12
Instructors	20	29
Total	58	68

Trustees

No trustees received any remuneration in respect of their services as trustees (2019: nil).

No out-of-pocket expenses were reimbursed in the year (2019: nil) to trustees.

Key management remuneration

Key management included one member of senior management. The remuneration paid or payable to key management for employee services is shown below:

	2020	2019
	£	£
Total remuneration	63,669	60,638

8 Taxation

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Notes to the financial statements for the year ended 31 December 2020 (continued)

9 Tangible fixed assets

	Properties £	Fixtures & fittings £	Motor Vehicles £	IT software £	Total £
Cost					
At 1 January 2020	1,101,515	509,770	1,789,227	143,694	3,544,206
Additions	-	21,139	5,505	17,120	43,764
Disposals	(69,819)	-	(3,500)	-	(73,319)
At 31 December 2020	1,031,696	530,909	1,791,232	160,814	3,514,651
Accumulated depreciation					
At 1 January 2020	444,662	237,201	1,514,364	27,530	2,223,757
Charge for the year	23,005	29,879	78,628	16,082	147,594
Disposals	(58,819)	-	(7,993)	-	(66,812)
At 31 December 2020	408,848	267,080	1,584,999	43,612	2,304,539
Net book amount					
At 31 December 2020	622,848	263,829	206,233	117,202	1,210,112
At 31 December 2019	656,842	272,569	274,863	116,164	1,320,449

Notes to the financial statements for the year ended 31 December 2020 (continued)

9 Tangible fixed assets (continued)

Properties	Enniskillen	BHQT £	Ballymena £	Bangor £	Coleraine £	Springtown Londonderry	West Belfast £	Headquarters £	Total £
Cost									
At 1 January 2020	43,029	68,513	152,652	91,796	74,250	46,765	26,790	597,720	1,101,515
Additions	-	-	-	-	-	-	-	-	-
Disposals	(43,029)						(26,790)		(69,819)
At 31 December 2020	-	68,513	152,652	91,796	74,250	46,765	-	597,720	1,031,696
Accumulated depreciation									
At 1 January 2020	33,999	68,513	52,733	30,747	28,260	36,945	24,820	168,645	444,662
Charge for the year	-	-	3,053	1,836	1,485	4,677	-	11,954	23,005
Depreciation on disposal	(33,999)						(24,820)		(58,819)
At 31 December 2020	-	68,513	52,733	30,747	28,260	36,945	-	180,599	408,848
Net book amount									
At 31 December 2020	-	-	96,866	59,213	44,505	5,144	-	417,121	622,848
At 31 December 2019	9,030	-	99,919	61,049	45,990	9,820	1,970	429,064	656,842

Headquarters is on a long term lease, while Ballymena, Bangor, and Coleraine are owned. West Belfast, Enniskillen, BHQT and Springtown Londonderry are on a short-term lease.

	2020 £	2019 £
The net book value of properties comprise		
Long leaseholds	417,121	429,064
Short leaseholds	5,144	20,820
	422,265	449,884

Notes to the financial statements for the year ended 31 December 2020 (continued)

10 Investments

	Quoted investments at market value £	Total £
As at 1 January 2020	976,048	976,048
Disposals	(25,027)	(25,027)
Realised loss	(1,306)	(1,306)
Additions	64,352	64,352
Unrealised gain	(63,820)	(63,820)
At 31 December 2020	950,247	950,247

Quoted investments comprise:

		2020		2019	
		Cost £	Market Value £	Cost £	Market value £
1,500	Diageo Ordinary GBPX 28.935185	-	43,170	-	48,008
1,000	Unilever PLC Ordinary GBP 0.031111	-	43,920	-	43,505
2,000	Royal Dutch Shell 'B' Ord Eur 0.07	6,217	25,188	6,217	44,790
15,000	M&G Securities Limited Equities Inv for Charities Inc	58,207	205,886	58,207	249,104
1,000	Rio Tinto Ordinary GBP 0.1	4,181	54,700	4,181	45,030
6,300	Vodafone Group Ordinary USD 0.295238	12,547	7,619	12,547	9,246
1,250	GlaxoSmithKline Ordinary 25p	19,651	16,775	19,651	22,238
1,631	Aviva Ordinary GBP 0.25	3,209	5,304	3,209	6,829
1,500	HSBC Holdings Ordinary USD 0.50 (UK Reg)	10,454	5,683	10,454	8,879
190	Maitland Inst Services Limited Dynamic Bond Growth	20,558	21,777	20,558	21,247
20,000	Rathbone Unit Trust Management Ethical Bond	19,556	21,390	19,556	20,364
23,000	Royal London Asset Management High Yield Bond	20,359	19,113	20,359	20,051
16,000	M&G Securities Limited Charibond Charities fixed interest bond	19,824	20,077	19,824	19,848
17,500	Sequoia Economic Infra Income Fund	20,018	19,215	20,018	20,405
11,300	Supermarket Income REIT PLC Ordinary GBP 0.01	11,909	12,034	11,909	12,374
4,600	Secure Income REIT PLC Ordinary GBP 0.1	18,808	13,800	18,808	19,964
16,500	NextEnergy Solar Fund Limited Red Ordinary NPV	20,043	17,589	20,043	20,460
17,200	JLEN Environmental Assets Grp Ordinary NPV	20,113	19,608	20,113	20,984
12,200	HICL Infrastructure PLC Ordinary GBP 0.0001	20,667	21,228	20,667	20,813
470	RIT Cap Partners PLC Ordinary GBP 1	9,963	9,706	9,963	9,941

Continued

Notes to the financial statements for the year ended 31 December 2020 (continued)

10 Investments (continued)

Quoted investments comprise (continued):

		2020		2019	
		Cost £	Market Value £	Cost £	Market value £
9,600	Ninety One Fund Managers UK Ltd Diversified Income 2 INC GBP	10,085	9,891	10,085	9,845
2,600	Murray International Trust Ordinary GBP 0.25	29,481	29,380	29,481	32,760
300	CRH Ordinary Euro 0.32	7,493	9,174	7,493	9,126
280	AstraZeneca Ordinary USD 0.25(UK Quote)	20,352	20,507	20,352	21,300
18,500	Lloyds Banking Group Ordinary GBP 0.1	10,038	6,741	10,038	11,563
1,150	Brown Advisory Funds US Smaller Companies C USD	19,919	26,016	19,919	20,157
18,000	Aviva Investors UK Svcs Limited US Equity Income II 2 Inc NAV	29,539	29,491	29,539	31,480
18,750	BNY Mellon Global Funds PLC US Equity Income E GBP Dis	19,750	19,764	19,750	21,788
100	Edgewood L Select US Select Growth I Z USD	20,716	28,658	20,716	20,736
100	Novartis AG CHF 0.50 (Regd)	6,937	6,916	6,937	7,164
800	Henderson Euro Focus Ordinary GBP 0.50	-	-	9,836	10,960
10,000	Blackrock Fund Managers Limited Contl Europe Inc D Units Inc	15,168	17,590	15,168	16,055
2,300	Thesis Unit Trust Management Limited TM Crux Europe Special Situations GBP	4,822	5,362	4,822	5,225
5,650	Henderson Far East Income Limited Ordinary NPV	19,956	18,447	19,956	20,651
700	Matthews Asia Funds Pacific Tiger GBP Dist	-	-	10,172	10,381
4,500	Schroder Asia Pacific Fund Ordinary GBP 0.10	19,353	27,630	19,353	21,218
1,350	Templeton Emerging Markets Investment Trust Ordinary GBP 0.25	10,099	12,825	10,099	11,340
7,500	JP Morgan Global Emerging Markets Inc Trust Ordinary GBP 0.01	10,024	10,969	10,024	10,219
250	CG Portfolio Fund PLC Dollar Hedged GBP DIS	25,639	26,817	-	-
250	PGIM Fund PLC US Corporate Bond GBP DIS Hedged	25,990	27,395	-	-
2,650	JP Morgan Asia Growth & Income	12,631	12,892	-	-
		634,276	950,247	590,024	976,048

11 Stocks

	2020	2019
	£	£
Manuals	4,172	4,845
First aid kits	792	236
Uniform	1,713	1,037
	6,677	6,118

Notes to the financial statements for the year ended 31 December 2020 (continued)

12 Debtors

	2020	2019
	£	£
Trade debtors	64,633	216,292
Tax recoverable	5,645	5,176
Other debtors	1,019	200
Prepayments and accrued income	129,526	134,585
	200,823	356,253

Trade debtors is net of provision of £21,363 (2019: £36,291).

13 Short term deposits

	2020	2019
	£	£
Charities Deposit Fund Account	127,175	126,842
Charities Deposit Fund Account - Eastern Area Fund	31,598	31,515
S & W Investments - Cash	6,480	45,805
Charities Deposit Fund	506,051	504,727
Charities Deposit Fund Account - outdoor pursuits centre	83,041	82,823
	754,345	791,709

14 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxes and social security	16,510	46,190
Trade creditors	83,075	77,870
Accruals	71,478	45,062
Deferred income	15,869	30,438
	186,932	199,560

Notes to the financial statements for the year ended 31 December 2020 (continued)

15 Financial instruments

The company has the following financial instruments:

	2020	2019
	£	£
Loans and receivables held at amortised cost		
Cash at bank and in hand	586,221	223,084
Short term deposits	754,345	791,709
Trade debtors	64,633	216,292
Other debtors	1,019	200
Prepayments and accrued income	129,526	134,585
	1,535,744	1,365,870
Financial liabilities measured at amortised cost		
Trade creditors	83,075	77,870
Accruals	71,478	45,062
	154,553	122,932

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

	2020	2019
	£	£
Net movement in funds	47,393	161,950
Add/(Deduct) net losses/(gains) on investments	65,126	(123,869)
Net income	112,519	38,081
Add back depreciation charge	147,594	149,491
Deduct interest income shown in investing activities	(38,969)	(43,904)
Deduct non – cash donations	(5,505)	(4,000)
Add loss on disposal of tangible fixed assets	6,507	1,728
(Increase)/Decrease in stock	(559)	4,234
Decrease/(Increase) in debtors	155,430	(129,219)
(Decrease)/ Increase in creditors	(12,630)	4,223
Net cash generated from operating activities	364,387	20,634

17 Unrestricted funds

	General Fund £	Designated Fund £	Revaluation Fund £	Total £
At 1 January 2020	2,268,375	188,359	926,365	3,383,099
Transfer between funds	(239)	239	-	-
Net movement in funds	112,301	-	(65,126)	47,175
At 31 December 2020	2,380,437	188,598	861,239	3,430,274

Notes to the financial statements for the year ended 31 December 2020 (continued)

17 Unrestricted funds (continued)

	General Fund £	Designated Fund £	Revaluation Fund £	Total £
At 1 January 2019	2,240,762	178,359	802,496	3,221,617
Transfer between funds	(10,000)	10,000	-	-
Net movement in funds	37,613	-	123,869	161,482
At 31 December 2019	2,268,375	188,359	926,365	3,383,099

17 Unrestricted funds (continued)

Designated funds reflect the unrestricted funds at 31 December, which have been set aside for specific future purposes, as follows:

	2020 £	2019 £
Replacement of ambulance fleet and equipment	100,000	100,000
Youth Programme	2,000	2,000
Volunteer Programme	20,000	20,000
Upgrading of IT capabilities at SJA (N.I.) Headquarters	35,000	25,000
Eastern Area fund	31,598	41,359
	188,598	188,359

- 1) Replacement of ambulance fleet and equipment – funds earmarked towards the replacement of the ambulance fleet and equipment whereby the charity can provide first aid and ambulance services in accordance with regulatory requirements and best practice. The structure of the ambulance fleet is kept under continuous review to ensure the best usage of charitable resources.
- 2) Youth Programme - funds designated for the implementation of the St John National Youth policy as appropriate to Northern Ireland.
- 3) Volunteer Programme- funds designated for the training of volunteer officers in leadership, training of driver assessors to maintain proficiency levels for ambulance driving (first phase) and roll out of First Aid Training.
- 4) Upgrading of IT to facilitate online booking and website development.
- 5) Eastern Area Fund - funds available for the Eastern area to utilise.

Notes to the financial statements for the year ended 31 December 2020 (continued)

18 Restricted income funds

	1 January 2020 £	Income/ gains £	Expenses £	31 December 2020 £
St. John Eye Hospital	-	10,401	(10,401)	-
Outdoor pursuits Fund	82,822	218	-	83,040
Milibern Fund	8,179	-	-	8,179
Education Authority	-	28,049	(28,049)	-
Furlough Claim	-	57,291	(57,291)	-
Sundry grants	-	92,900	(92,900)	-
	91,001	188,859	(188,641)	91,219

	1 January 2019 £	Income/ gains £	Expenses £	31 December 2019 £
St. John Eye Hospital	-	15,107	(15,107)	-
Outdoor pursuits Fund	82,354	468	-	82,822
Milibern Fund	8,179	-	-	8,179
Education Authority	-	17,366	(17,366)	-
Education and Library Boards	-	5,976	(5,976)	-
Sundry grants	-	4,544	(4,544)	-
	90,533	43,461	(42,993)	91,001

These funds represent:

St. John Eye Hospital - monies donated specifically for the Eye Hospital in Jerusalem.

Outdoor pursuits fund - a fund to support the cost of providing training for Cadets in outdoor pursuits.

Milibern Fund - Donation by Milibern Trust to be used for St John Ambulance (NI) activities.

Education Authority - Grant from Education Authority for Northern Ireland used in accordance with service agreement

Education Authority - Grant from Education Authority for Northern Ireland used for the provision of youth assembly and participation in youth development events.

Education and Library Boards - Grant from the Education and Library Boards has been used for curriculum materials and travel.

Sundry grants - this includes grants from Enkalon Foundation, CCF Community Foundation, YJA Funding, Halifax Foundation and Covid 19 Charities Fund.

Notes to the financial statements for the year ended 31 December 2020 (continued)

19 Analysis of total funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Analysis of type of asset and liability						
Tangible fixed assets	1,210,112	-	1,210,112	1,320,448	-	1,320,448
Investments	950,247	-	950,247	976,048	-	976,048
Short term deposits	671,304	83,041	754,345	708,885	82,824	791,709
Other current assets	793,721	-	793,721	585,455	-	585,455
Creditors: amounts falling due within one year	186,932	-	186,932	199,560	-	199,560
	3,438,452	83,041	3,521,493	3,391,276	82,824	3,474,100

20 Financial commitments

At 31 December the charity had annual commitments under non-cancellable operating leases expiring as follows: -

	Property 2020 £	Property 2019 £
Within one year	37,107	40,857
In more than one year, but not more than five years	91,167	106,167
After five years	85,500	104,500
	213,774	251,524

21 Capital commitments

The Charity had no capital commitments at the year-end.

22 Contingent Liability

No known contingent liabilities.

23 Related party transactions

No related party transactions.

24 Ultimate controlling party

The ultimate controlling party is considered to be the Board of Trustees.

Notes to the financial statements for the year ended 31 December 2020 (continued)**25 Subsequent Events**

Subsequent to the year end, Covid-19 has continued to cause significant disruption to the economic activity worldwide, and to many businesses and their operations. The Charity has set robust cost reduction and income generation measures in place, and has worked hard to enable the business to continue to operate in its market segments and remain competitive in the current marketplace. Our volunteers have responded magnificently by providing the largest deployment since WW2 of ambulances for patient transfers and emergency calls in support of our hard-pressed colleagues in the Northern Ireland Ambulance Service and the other Health Trusts (Hospitals). This has been widely acknowledged. The Charity has availed of rent holidays/deferrals, negotiated rent reductions, a property review, staff furloughing, and considerable public support, both in terms of cash donations, and donations of PPE and refreshments for our ambulance crews.

Now that the mass vaccination programme is nearing completion and restrictions are being lifted, we are starting to see a return of public events requiring first aid/ambulance cover, and hopeful that by 2022 we will see a return to something resembling normality.

The Trustees' position regarding the Covid-19 pandemic is also addressed in the Trustees' Report.