

St John Ambulance (NI)
(Company Limited by Guarantee)
Annual Report and financial statements
for the year ended 31 December 2023

St John Ambulance (NI)

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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 (Chair until 31 July 2024)
JP Johnston OStJ UD, Lead Trustee – Commercial (Chair from 01 August 2024)
P D Archer OStJ MSc FCILT, Lead Trustee, Finance
Her Honour Judge I Brownlie LLB (Hons)
Dr S Hillan MBE DL (appointed 1 October 2023)
Dr M Howie-Craig MBE DStJ MB DA FFSRH
D McCorkell KStJ
H Shields UD
N Stewart
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 KStJ TD JP DL MB MRCP, Lead Trustee, Volunteering
A Wilson BSc Econ (Hons) FCA

Company Secretary & Chief Executive

A M Donaldson MBE CSTJ VR DL MSc MBA MPA FCMI

Registered Office/Principal Office

Erne Villa
35 Knockbracken Healthcare Park
Saintfield Road
Belfast
BT8 8RA

Independent auditors

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

Bankers

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

Merchant bankers

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

Investment advisers

Evelyn Partners
Investment Management
32/38 Linenhall Street
Belfast
BT2 8BG

Trustees' report for the year ended 31 December 2023

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, submit their Annual Report and the audited Financial Statements for the year ended 31 December 2023. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

Chairman's Foreword

I have pleasure in presenting the Trustees' report for the year ended 31 December 2023 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.

In 2023 I report a surplus of £12,277 (2022: £233,941) before the gain on investments of £39,092 (2022: £62,501 loss). Income decreased by £40,014 (2022: £429,269 increase) while expenditure rose by £181,650 (2022: £295,560). A major investment, to upgrade our fleet, resulting in the purchase of 9 brand new, fully equipped ambulances, was made during the year, at a total cost (vehicles & equipment) of approximately £920,000.

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, commercial trainers and volunteers, who work so hard and so selflessly on our behalf, and without whom we would not be the great organisation that we are. On behalf of the Board of Trustees, the Knight Commander and members of the Commandery of Ards, Order of St John, and indeed the public at large and the NHS whom they serve, I sincerely thank them for their exceptional service, commitment and dedication to St John Ambulance (NI).

Trustees' report for the year ended 31 December 2023 (continued)**Chairman's Foreword (continued)****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 and mental health 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. 9 new ambulances which were ordered in February 2022 for delivery in September of that year, were not delivered until December 2023, due to manufacturing and supply difficulties affecting Peugeot. These new ambulances (an investment of circa £920,000) precipitated a major review and redistribution of our fleet, with the aim of reducing the overall fleet from 65 to 52 vehicles in the first quarter of 2024. One surplus ambulance was donated to Ukraine for deployment to a hospital in Donetsk Oblast on the frontline of the battle against the Russian Army, with a further 3 to be donated in early 2024. Work continued in 2023 to upgrade St John Ambulance (NI) property, reflecting the activities of St John Ambulance (NI) operational units supported by volunteers. New modern and large 'Joint' Ambulance Hubs were officially opened in Conlig and Londonderry, our North Belfast Unit moved to new larger premises in Alexandra Park Avenue, off York Street, while our Ormeau Unit in Belfast closed and its volunteers transferred to North Belfast, HQ Belfast Transport and Ards & North Down Units. A new Regional Logistics Unit was formed to support major events, and it took over Ballymoney Unit's premises as its base, when that unit merged with Coleraine Unit. 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, with the introduction of nationally recognised 'First Response Emergency Care' qualifications (FREC 3 and 4 Certificates).

Trustees' report for the year ended 31 December 2023 (continued)**Objectives and Activities (continued)**

Work continued to update our IT system in 2023 and is still ongoing (bids from a select list of IT companies currently being assessed) to provide new hardware and software, increased financial reporting, 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 during the year 551 (2022: 554) cadets (10-18 years) and 223 (2022: 180) badgers (7-10 years), providing a varied development programme for all age groups. Membership of young volunteers between the ages of 10 to 25 was maintained at around 821 (819 as at 31 December 2022).

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 2023 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 2023 our highly trained and deeply dedicated volunteers responded magnificently to support the majority of public events in NI, including the North West 200, Council events, Equestrian events, Agricultural Shows, large outdoor concerts, Ulster Rugby and numerous other sporting and local events.

Patient transfers

SJA (NI) continued to support the NI NHS Trusts under its 12 patient transfer contracts, transferring patients between hospitals all over the Island of Ireland, and transporting patients to/from hospitals from their home or nursing homes. 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. Additionally, we accept private bookings and transport patients to/from hospital where the NHS do not agree to provide them with transport.

Other initiatives

We are pro-active in encouraging the widespread availability of defibrillators in Northern Ireland and to this end participated 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 2023 (continued)**Achievements and Performance**

St John Ambulance (NI) provided formal training in statutory First Aid, Mental Health First Aid and Fire Marshall courses for 6,102 students during the year (2022: 3,868). This was achieved through the delivery of 612 statutory courses (2022:473). These consisted of 511 statutory First Aid at Work (FAW) courses (generating 4327 certificates), 79 non-statutory First Aid and Fire Marshall courses (generating 1563 certificates), and 22 Mental Health First Aid courses accredited by the awarding body Future Qualls (generating 212 certificates). We were able to continue to maintain a policy of providing a diversified range of courses. The non-statutory courses are 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. The above courses were delivered by our 13 highly professional and deeply committed commercial trainers.

2023 continued to be a period of consolidation for St John Ambulance (NI) with excellent results achieved against a changing and challenging national and international economic background.

Within Northern Ireland, St John Ambulance (NI), as the leading provider of First Aid training, continued to compete against increasing market competition from specialist and general training providers. We benefitted from the lifting of social distancing restrictions, which affected our class sizes in 2020, 2021 and 2022.

Throughout 2023, St John Ambulance (NI) volunteers treated 1,951 (2022: 1,968) casualties through public duties. This is an admirable performance and represents delivery of a major public benefit with no cost to those treated.

Our fleet which was constrained within parameters of 65 vehicles during 2023 (reduced to 52 in early 2024) was utilised to respond to high demand from organisers every weekend, public holidays and on many evenings during the year. Our A & E equipped ambulances used on the patient transfer contracts experienced a constant demand, although substantially less than experienced during the various waves of Covid-19, given the continuing pressures on the NHS and NIAS in particular. 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.

The number of adult volunteers as at 31 December 2023 was 1138 (2022: 925).

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

The St. John (NI) Youth Programme continued to be delivered with enthusiasm and vigour by our trained leaders to Cadets and Badgers. Plans were laid in 2022 to open new cadet units and badger setts in 2023 and 2024. 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.

Resources have been made available in 2023 for the continued participation of our youth in the Duke of Edinburgh's Award Scheme, which successfully enables them to build a life-long belief in themselves, by striving for achievement, overcoming obstacles and setting their minds to a personal challenge. Our cadets, under the supervision of their youth leaders, have supported our adult units in providing first aid care at a wide range of events from marathons to local community events. In this manner, they have made a major social value contribution to their communities. We are immensely proud of the dedication, effort and achievement of all our young people and their highly committed and professional youth leaders.

As indicated, the trustees consider that the activities carried out by St John Ambulance (NI) during 2023 constituted a significant charitable benefit to the public. From our large presence around Belfast, Coleraine in the North, Londonderry and Strabane in the North West, Enniskillen in the West, Newry in the South, to Ards & North Down and Larne in the East, not to mention our many other units, St John Ambulance (NI) volunteers consistently attended public events, rendering first aid to those in need of attention, and transported patients for the 6 NHS Trusts.

Trustees' report for the year ended 31 December 2023 (continued)

Financial Review

Overall Summary

The total net incoming resources of St John Ambulance (NI) for the year, before the gain from the revaluation of investments, amounted to a surplus £12,277 (2022: surplus £233,941). The increase in the valuation of investments was £39,092 (2022: decrease £62,501).

Incoming resources in 2023 fell by £40,014 (2022: increase £429,269). This (primarily) resulted from:
Reduced income from ambulance duties and grants (down by £53k and £38k respectively, compared to 2022), and
Increased income from donations, interest earned and "other" income (up by £15k, £30k & £8k respectively, on 2022)

The Charity's overall income declined from £1,942,247 in 2022 to £1,902,233 in 2023.
Total expenditure increased by 11% to £1,889,956 (2022: £1,708,306).

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 / 2022 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 £945k (2022: £854k). The actual free reserves at 31 December 2023 were £660,722 (2022: £1,460,507).

Of the total reserves of £3,915,321 (2022: £3,863,952), £3,082,259 (2022: £2,112,124) represents the net book value of fixed assets, £88,598 (2022: £188,598) of which has been designated for other particular purposes and £83,742 (2022: £102,723) 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.

Based on the above review of the Charity, the Trustees are content that adequate funding is in place to ensure the Charity 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 £88,598 at 31 December 2023 (please see Note 17 for the breakdown).

Investment Policy

The Board's investment policy is to achieve the optimum mix of income and capital growth, 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 2024 following advice from the Board's professional investment advisers, and also through scrutiny by the Board.

Trustees' report for the year ended 31 December 2023 (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 13 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 current Commandery Officers are the Lieutenant, Commissioner, Treasurer and Director.

One third of the trustees retire at each annual general meeting (unless an extension is approved), 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 2023 (continued)**Structure, Governance and Management (continued)**

To assist with this work the trustees have established three advisory Committees (Training, Operations, and Finance).

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 takes into account the external market, and sets salary levels in the context of St John Ambulance (NI)'s charitable status, taking account of affordability in the light of the Charity's financial position. Currently the Board uses the Joint Negotiating Committee for Local Government Services as a benchmark for annual salary increases.

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

St John Ambulance (NI) holds no funds, as custodian trustee, on behalf of others.

Trustees' report for the year ended 31 December 2023 (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 12 NHS patient transfer contracts were successfully re-tendered for in 2023 at a substantially increased (circa 54%) price per shift/transfer.

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.

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;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 2023 (continued)

Statement of Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the Charity's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee 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.

Auditors

The auditors, Baker Tilly Mooney Moore, have indicated their willingness to continue in office, and a resolution concerning their re-appointment will be proposed at the Annual General Meeting.

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

This report was approved by the trustees on 19 September 2024 and signed on their behalf by:



J P Johnston OStJ
Chairman
Date: 19 September 2024



A M Donaldson MBE CStJ DL
Chief Executive & Company Secretary
Date: 19 September 2024

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 2023 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 2023 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;
- reviewing the Board minutes concerning actual and potential litigation and claims;
- 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.

St John Ambulance (NI)

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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 (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: 19th September 2024

Statement of financial activities (incorporating summary income and expenditure account) for the year ended 31 December 2023

	Notes	2023			2022		
		Restricted Funds £	Unrestricted Funds £	Total Funds £	Restricted Funds £	Unrestricted Funds £	Total Funds £
Incoming resources/income							
Incoming resources from generated funds							
Voluntary income							
Donations, gifts and legacies		-	180,030	180,030	-	165,417	165,417
Subscriptions, oblations and covenants		-	15,123	15,123	-	12,975	12,975
Donations received - St. John Eye Hospital		1,360	-	1,360	3,430	-	3,430
Grants receivable	3	128,407	-	128,407	166,368	-	166,368
Investment income	4	3,675	64,160	67,835	810	37,352	38,162
Incoming resources from charitable activities							
Course income		-	649,157	649,157	-	651,431	651,431
Ambulance duties		-	830,402	830,402	-	883,254	883,254
Other income		-	29,919	29,919	-	21,210	21,210
Total incoming resources		133,442	1,768,791	1,902,233	170,608	1,771,639	1,942,247
Resources expended/expenses							
Costs of generating funds							
Costs of generating voluntary income		-	24	24	-	140	140
Investment management costs		-	5,931	5,931	-	8,257	8,257
Total costs of generating funds		-	5,955	5,955	-	8,397	8,397
Charitable activities							
First aid training	5	-	511,078	511,078	-	523,423	523,423
Ambulance and related volunteer activities	5	152,423	1,202,360	1,354,783	175,077	988,139	1,163,216
Other charitable activities	5	-	18,140	18,140	-	5,715	5,715
St. John Eye Hospital	5	-	-	-	7,555	-	7,555
Total costs of charitable expenditure		152,423	1,731,578	1,884,001	182,632	1,517,277	1,699,909
Total resources expended/expenditure		152,423	1,737,533	1,889,956	182,632	1,525,674	1,708,306
Net income / (expenditure)	6	(18,981)	31,258	12,277	(12,024)	245,965	233,941
Net gains / (losses) on investments	10	-	39,092	39,092	-	(62,501)	(62,501)
Net movement in funds		(18,981)	70,350	51,369	(12,024)	183,464	171,440
Fund balance brought forward at 1 January		102,723	3,761,229	3,863,952	114,747	3,577,765	3,692,512
Fund balance carried forward at 31 December		83,742	3,831,579	3,915,321	102,723	3,761,229	3,863,952


All amounts above relate to continuing operations of the Charity.


Balance sheet as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	2,100,250	1,182,360
Investments	10	982,009	929,764
		3,082,259	2,112,124
Current assets			
Stocks	11	4,685	4,191
Debtors	12	217,608	209,344
Short term deposits	13	798,505	790,112
Cash at bank and in hand		457,835	1,057,355
		1,478,633	2,061,002
Creditors: amounts falling due within one year	14	(645,571)	(309,174)
Net current assets		833,062	1,751,828
Total assets less current liabilities		3,915,321	3,863,952
Net assets		3,915,321	3,863,952
The funds of the Charity			
Unrestricted income funds			
General fund	17	2,834,363	2,703,105
Designated fund	17	88,598	188,598
Revaluation fund	17	908,618	869,526
Total unrestricted income funds		3,831,579	3,761,229
Restricted income funds	18	83,742	102,723
Total Charity funds	19	3,915,321	3,863,952

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements on pages 15 to 31 were approved by the trustees on 19 September 2024 and were signed on their behalf by:


J P Johnston OStJ
Chairman


P D Archer OStJ MSc FCILT
Trustee

Statement of cash flows for the year ended 31 December 2023

	Note	2023 £	2022 £
Cash generated from operating activities	16	56,202	348,787
Cash flows from investing activities			
Interest income		67,835	38,162
Proceeds from the sale of property, plant and equipment		2,700	-
Purchase of property, plant and equipment		(704,716)	(148,366)
Purchase of investments		(1,074,455)	(41,352)
Proceeds from sale of investments		1,061,307	69,664
Cash provided used in investing activities		(647,329)	(81,892)
(Decrease) / increase in cash and cash equivalents in the year		(591,127)	266,895
Total cash and cash equivalents at the end of the year		1,256,340	1,847,467

Notes to the financial statements for the year ended 31 December 2023

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 the Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006.

b) Preparation of accounts on a going concern basis

The Trustees have reviewed the going concern assumption within the Trustees' Report and are comfortable that adequate funding is in place to ensure the Charity 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	- 1/3	straight-line
Motor vehicles	- 1/7	straight-line
IT software	- 1/3	of remaining balance, straight-line, over 2023 to 2025

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).

NB. IT software is being depreciated more rapidly over 2023 to 2025 (when it will have been fully depreciated) because SJANI intends to have more modern software (and hardware) by that point in time.

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.

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.

**Notes to the financial statements for the year ended 31 December 2023
(continued)****1 Accounting policies (continued)****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.

Governance costs

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

Notes to the financial statements for the year ended 31 December 2023 (continued)**1 Accounting policies (continued)****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 judgements 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 £	2023 Total £	Restricted Funds £	Unrestricted Funds £	2022 Total £
Education Authority	77,407	-	77,407	63,073	-	63,073
Sundry Grants	51,000	-	51,000	103,295	-	103,295
	128,407	-	128,407	166,368	-	166,368

Notes to the financial statements for the year ended 31 December 2023 (continued)

4 Investment income

	Restricted Funds £	Unrestricted Funds £	2023 Total £	Restricted Funds £	Unrestricted Funds £	2022 Total £
Investment income comprises:						
Interest bearing deposits	3,675	29,512	33,187	810	6,487	7,297
Securities	-	34,648	34,648	-	30,865	30,865
	3,675	64,160	67,835	810	37,352	38,162

5 Resources expended on charitable activities

	Direct costs 2023 £	Support costs 2023 £	Total 2023 £	Direct Costs 2022 £	Support Costs 2022 £	Total 2022 £
First Aid training	399,678	111,400	511,078	410,964	112,459	523,423
Ambulance and related volunteer activities	909,185	445,598	1,354,783	713,382	449,834	1,163,216
Other charitable activities	18,140	-	18,140	5,715	-	5,715
Eye Hospital	-	-	-	7,555	-	7,555
	1,327,003	556,998	1,884,001	1,137,616	562,293	1,699,909
Staff costs	332,898	287,894	620,792	325,863	271,667	597,530
Motor and travel expenses	193,551	19,572	213,123	155,712	14,366	170,078
Publication costs	13,551	-	13,551	17,712	-	17,712
Depreciation	70,363	123,459	193,822	66,727	76,951	143,678
Other costs	716,640	116,073	832,713	564,047	189,909	753,956
Eye Hospital donations	-	-	-	7,555	-	7,555
Governance costs - audit fee	-	10,000	10,000	-	9,400	9,400
	1,327,003	556,998	1,884,001	1,137,616	562,293	1,699,909

6 Net outgoing resources for the year

	2023 £	2022 £
Net outgoing resources for the year after charging:		
Staff costs (Note 7)	620,791	597,530
Depreciation of tangible fixed assets	193,822	143,678
Operating lease charges	96,120	68,301
(Profit) on disposal of tangible fixed assets	(2,700)	-
Fees payable to the company's auditors for the audit of financial statements	10,000	9,400

Trustee indemnity insurance has been purchased by the Charity at a cost of £1,647 (2022: £1,586).

Notes to the financial statements for the year ended 31 December 2023 (continued)

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

<i>Employees</i>	2023	2022
	£	£
Staff costs		
Wages and salaries	559,228	543,492
Social security costs	43,700	40,915
Other pension costs	17,863	13,123
	620,791	597,530

One employee emolument exceeded £70,000 in the current year (2022: One).

	2023	2022
	Number	Number
Average number of persons employed by the Charity during the year:		
Operations	20	18
Administration	15	15
Instructors	14	14
Total	49	47

Trustees

No trustees received any remuneration in respect of their services as trustees (2022: nil).

No out-of-pocket expenses were reimbursed in the year (2022: 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:

	2023	2022
	£	£
Total remuneration	77,604	76,129

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 2023 (continued)

9 Tangible fixed assets

	Properties £	Fixtures & fittings £	Motor Vehicles £	IT software £	Total £
Cost					
At 1 January 2023	1,031,696	698,188	1,856,020	160,814	3,746,718
Additions	-	493,076	618,636	-	1,111,712
Disposals	(46,765)	-	(57,341)	-	(104,106)
At 31 December 2023	984,931	1,191,264	2,417,315	160,814	4,754,324
Accumulated depreciation					
At 1 January 2023	450,647	342,644	1,695,294	75,773	2,564,358
Charge for the year	18,328	87,743	59,004	28,747	193,822
Disposals	(46,765)	-	(57,341)	-	(104,106)
At 31 December 2023	422,210	430,387	1,696,957	104,520	2,654,074
Net book amount					
At 31 December 2023	562,721	760,877	720,358	56,294	2,100,250
At 31 December 2022	581,049	355,544	160,726	85,041	1,182,360

Notes to the financial statements for the year ended 31 December 2023 (continued)

9 Tangible fixed assets (continued)

Properties	BHQT £	Ballymena £	Bangor £	Coleraine £	Springtown Londonderry	Headquarters Erne £	Total £
Cost							
At 1 January 2023	68,513	152,652	91,796	74,250	46,765	597,720	1,031,696
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	(46,765)	-	(46,765)
At 31 December 2023	68,513	152,652	91,796	74,250	-	597,720	984,931
Accumulated depreciation							
At 1 January 2023	68,513	61,892	36,255	32,715	46,765	204,507	450,647
Charge for the year	-	3,053	1,836	1,485	-	11,954	18,328
Depreciation on disposal	-	-	-	-	(46,765)	-	(46,765)
At 31 December 2023	68,513	64,945	38,091	34,200	-	216,461	422,210
Net book amount							
At 31 December 2023	-	87,707	53,705	40,050	-	381,259	562,721
At 31 December 2022	-	90,760	55,541	41,535	-	393,213	581,049

Headquarters is on a long term lease, while Ballymena, Bangor, and Coleraine are owned. BHQT is on a short-term lease.

	2023	2022
	£	£
The net book value of properties comprise		
Long leaseholds	381,259	393,213
Short leaseholds	-	-
	381,259	393,213

Notes to the financial statements for the year ended 31 December 2023 (continued)

10 Investments

	Quoted investments at market value £	Total £
As at 1 January 2023	929,764	929,764
Disposals	(1,051,456)	(1,051,456)
Additions	1,074,456	1,074,456
Unrealised gain	29,245	29,245
At 31 December 2023	982,009	982,009

Quoted investments comprise:

	2023		2022	
	Cost £	Market Value £	Cost £	Market value £
685 Diageo Ordinary GBPX 28.935185	-	19,564	-	25,003
685 Unilever PLC Ordinary GBP 0.031111	-	26,030	-	28,647
1,750 Royal Dutch Shell 'B' Ord Eur 0.07	5,440	45,001	6,217	46,520
150 NEXTERA Energy Inc Com USD 0.01	10,344	7,146	10,344	10,389
300 Bank of America Corporation Com USD 0.01	10,319	7,924	10,319	8,232
125 Microsoft Corp Com USD 0.00000625	31,880	36,868	31,880	24,841
3,000 M&G Securities Charifund Acc Units	11,641	43,050	11,641	44,086
700 Rio Tinto Ordinary GBP 0.1	2,927	40,894	2,927	40,586
360 Anglo American USD 0.54945	10,818	7,094	10,818	11,651
175 DCC Ord EURO 0.25 (CDI)	10,314	10,112	10,314	7,140
1,000 GSK PLC ORD GBP 0.3125 (after share Consolidation)	15,948	14,502	15,948	14,376
0 HALEON PLC ORD GBP 0.01 (from de-merger of GSK)	-	-	3,703	4,092
2,280 AVIVA ORD GBP 0.328947 (after share Consolidation)	6,500	9,911	6,500	10,096
3,000 HSBC Holdings Ordinary USD 0.50 (UK Reg)	17,137	19,065	17,137	15,471
190 MI24 / Maitland Dynamic Bond 1 Gross Dis	20,558	18,233	20,558	17,682
20,000 Rathbone Unit Trust Management Ethical Bond	19,556	17,218	19,556	16,406
0 Royal London Asset Management High Yield Bond	-	-	20,359	17,259
17,500 Sequoia Economic Infra Income Fund	20,018	14,945	20,018	15,365
1,150 XTRACKERS ETC PLC Physical Gold Etc GBP HDG	25,369	28,235	25,369	25,323
125 OCEAN ARETE Ltd KLS Arete Macro SI GBP ACC	15,560	15,556	15,560	14,128
1,250 SEI Investment Global Ltd Liquid Alternative GBX DIS	16,210	16,600	16,210	16,613
15,000 Barclays 10.4% FTSE S&P Income Autocall	-	-	15,201	15,423
11,300 Supermarket Income REIT PLC Ordinary GBP 0.01	11,909	9,820	11,909	11,583

St John Ambulance (NI)

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Notes to the financial statements for the year ended 31 December 2023 (continued)

10 Investments (continued)

Quoted investments comprise (continued):

		2023		2022	
		Cost £	Market Value £	Cost £	Market value £
15,272	LXI REIT PLC ORD GBP 0.01 (from Secure Income REIT)	18,808	16,005	18,808	17,196
16,500	NextEnergy Solar Fund Limited Red Ordinary NPV	20,043	15,246	20,043	18,348
17,200	JLEN Environmental Assets Grp Ordinary NPV	20,113	17,475	20,113	20,640
12,200	HICL Infrastructure PLC Ordinary GBP 0.0001	20,667	16,909	20,667	20,057
470	RIT Cap Partners PLC Ordinary GBP 1	9,963	8,845	9,963	9,988
13,000	Ninety One Fund Managers UK Ltd Diversified Income 2 INC GBP	13,323	11,895	13,323	11,727
0	Murray International Trust Ordinary GBP 0.25	-	-	19,843	23,345
8750	MURRAY INTERNATIONAL TRUST ORD GBP0.05	19,843	22,575	-	-
7,104	SANLAM Artificial Intelligence Z GBP	21,011	21,631	21,011	15,789
10,962	BB Healthcare Trust PLC Redeemable ORD GBP 0.01	20,857	17,254	20,857	16,794
11,481	Ninety One Fund Managers UK Ltd Global Environment K GBP	21,094	17,967	21,094	18,078
300	CRH Ordinary Euro 0.32	7,493	16,230	7,493	9,897
280	AstraZeneca Ordinary USD 0.25(UK Quote)	20,352	29,680	20,352	31,410
85	PROLOGIS INC COM USD 0.01	10,345	8,890	10,345	7,943
9,450	Premier Portfolio Managers Premier MITON US Oppors B Acc	33,368	38,632	33,368	34,644
18,750	BNY Mellon Global Funds PLC US Equity Income E GBP Dis	19,750	29,348	19,750	28,952
100	Edgewood L Select US Select Growth USD	20,716	31,367	20,716	23,642
75	Schneider Electric SE EUR 4.00	10,782	11,811	10,782	8,698
350	RWE AG NPV	10,589	12,466	10,589	12,935
100	Novartis AG CHF 0.50 (Regd)	6,575	7,922	6,937	7,503
10,000	Blackrock Fund Managers Limited Contl Europe Inc D Units Inc	15,168	18,503	15,168	17,224
0	Thesis Unit Trust Management Limited TM Crux Europe Special Situations GBP	-	-	4,822	5,176
16,800	Jupiter Unit Trust Managers Japan Income Z GBP DIS	20,870	19,228	20,870	17,805
0	Henderson Far East Income Limited Ordinary NPV	-	-	19,956	15,439
4,500	Schroder Asia Pacific Fund Ordinary GBP 0.10	19,353	22,050	19,353	22,545
6,750	Templeton Emerging Markets Investment Trust Ordinary GBP 0.05	10,099	10,233	10,099	9,923
7,500	JP Morgan Global Emerging Markets Inc Trust Ordinary GBP 0.01	10,024	9,488	10,024	9,619
250	CG Portfolio Fund PLC Dollar Hedged GBP DIS	25,639	23,220	25,639	23,130
250	PGIM Fund PLC US Corporate Bond GBP DIS Hedged	25,990	21,642	25,990	20,762
2,650	JP Morgan Asia Growth & Income	12,631	9,010	12,631	9,646
425	VEOLIA ENVIRONNEMENT EUR5	10,316	10,532	-	-

Notes to the financial statements for the year ended 31 December 2023 (continued)

10 Investments (continued)

Quoted investments comprise (continued):

		2023		2022	
		Cost £	Market Value £	Cost £	Market value £
20	SANDOZ GROUP AG CHF0.05	362	505	-	-
1,200	FIRST SENTIER INVESTORS ICVC STEWART INVRS ASIA PAC SUST B GBP ACC	9,947	10,175	-	-
4,000	SCHRODER ORIENTAL INCOME FUND ORD GBP0.01	9,970	10,140	-	-
20,000	UNITED KINGDOM(GOVERNMENT OF) 5% SNR BDS 07/03/2025	20,120	20,491	-	-
18,600	ARTEMIS INVESTMENT FUNDS ICVC ARTEMIS CORPORATE BOND FUND F DIS	17,038	17,272	-	-
18,700	CIBC 8.03 UK US INCOME AUTO CALL OCT 28	18,808	19,604	-	-
		814,475	982,009	793,094	929,764

11 Stocks

	2023	2022
	£	£
Manuals	2,742	1,928
First aid kits	514	834
Uniform	1,429	1,429
	4,685	4,191

12 Debtors

	2023	2022
	£	£
Trade debtors	87,672	124,480
Tax recoverable	5,097	5,097
Other debtors	6,552	7,834
Prepayments and accrued income	118,287	71,933
	217,608	209,344

Trade debtors is net of a provision of £932 (2022: £16,070).

Notes to the financial statements for the year ended 31 December 2023 (continued)

13 Short term deposits

	2023	2022
	£	£
Charities Deposit Fund Account	134,059	128,431
Charities Deposit Fund Account - Eastern Area Fund	33,308	31,910
Evelyn Partners Investments - Cash	10,157	34,861
Charities Deposit Fund	533,445	511,049
Charities Deposit Fund Account - outdoor pursuits centre	87,536	83,861
	798,505	790,112

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	21,777	75,820
Trade creditors	52,986	134,646
Donations due to St. John Eye Hospital	2,323	22,261
Accruals	544,195	30,395
Deferred income	24,290	46,052
	645,571	309,174

15 Financial instruments

The company has the following financial instruments:

	2023	2022
	£	£
Loans and receivables held at amortised cost		
Cash at bank and in hand	457,835	1,057,355
Short term deposits	798,505	790,112
Trade debtors	87,672	124,480
Other debtors	11,649	12,931
Prepayments and accrued income	118,287	71,933
	1,473,948	2,056,811
Financial liabilities measured at amortised cost		
Trade creditors	52,986	134,646
Accruals	544,195	30,395
	597,181	165,041

Notes to the financial statements for the year ended 31 December 2023 (continued)

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

	2023	2022
	£	£
Net movement in funds	51,369	171,440
(Deduct) / add net (gains) / losses on investments	(39,092)	62,501
Net income	12,277	233,941
Add back depreciation charge	193,822	143,678
Deduct interest income shown in investing activities	(67,835)	(38,162)
Deduct gain on disposal of tangible fixed assets	(2,700)	-
(Increase) / decrease in stock	(494)	253
(Increase) in debtors	(8,264)	(13,365)
(Decrease)/Increase in creditors	(70,604)	22,442
Net cash generated from operating activities	56,202	348,787

17 Unrestricted funds

	General Fund £	Designated Fund £	Revaluation Fund £	Total £
At 1 January 2023	2,703,105	188,598	869,526	3,761,229
Transfer between funds	100,000	(100,000)	-	-
Net movement in funds	31,258	-	39,092	70,350
At 31 December 2023	2,834,363	88,598	908,618	3,831,579

	General Fund £	Designated Fund £	Revaluation Fund £	Total £
At 1 January 2022	2,457,140	188,598	932,027	3,577,765
Transfer between funds	-	-	-	-
Net movement in funds	245,965	-	(62,501)	183,464
At 31 December 2022	2,703,105	188,598	869,526	3,761,229

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

	2023	2022
	£	£
Replacement of ambulance fleet and equipment	-	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	35,000
Eastern Area fund	31,598	31,598
	88,598	188,598

Notes to the financial statements for the year ended 31 December 2023 (continued)

17 Unrestricted funds (continued)

- 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.

18 Restricted income funds

	1 January 2023 £	Income/ gains £	Expenses £	31 December 2023 £
St. John Eye Hospital	(4,083)	1,360	-	(2,723)
Outdoor pursuits Fund	83,860	3,675	-	87,535
Milibern Fund	8,179	-	-	8,179
Education Authority	-	77,407	(77,407)	-
Sundry grants	14,767	53,860	(77,876)	(9,249)
	102,723	136,302	(155,283)	83,742

	1 January 2022 £	Income/ gains £	Expenses £	31 December 2022 £
St. John Eye Hospital	42	3,430	(7,555)	(4,083)
Outdoor pursuits Fund	83,050	810	-	83,860
Milibern Fund	8,179	-	-	8,179
Education Authority	-	63,073	(63,073)	-
Sundry grants	23,476	103,295	(112,004)	14,767
	114,747	170,608	(182,632)	102,723

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.

Sundry grants – in 2023 this includes grants from the CCF Community Foundation and donations for Heart of the Game. In 2022 it also included grants from the Covid 19 Charities Fund, the Arnold Clark Community Fund and from Black Santa.

Notes to the financial statements for the year ended 31 December 2023 (continued)

19 Analysis of total funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Analysis of type of asset and liability						
Tangible fixed assets	2,100,250	-	2,100,250	1,182,360	-	1,182,360
Investments	982,009	-	982,009	929,764	-	929,764
Short term deposits	710,969	87,536	798,505	706,251	83,861	790,112
Other current assets	680,128	-	680,128	1,270,890	-	1,270,890
Creditors: amounts falling due within one year	(645,571)	-	(645,571)	(309,174)	-	(309,174)
	3,827,785	87,536	3,915,321	3,780,091	83,861	3,863,952

20 Financial commitments

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

	Property 2023 £	Property 2022 £
Within one year	92,502	98,335
In more than one year, but not more than five years	352,000	351,167
After five years	472,750	560,750
	917,252	1,010,252

21 Capital commitments

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

22 Contingent Liability

The Charity had no known contingent liabilities.

23 Related party transactions

The Charity had no related party transactions.

24 Ultimate controlling party

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

