

**NORTHERN IRELAND AMBULANCE SERVICE
HEALTH AND SOCIAL CARE TRUST**

CHARITABLE TRUST FUNDS

TRUSTEE'S ANNUAL REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

**Northern Ireland Ambulance Service
Health and Social Care Trust**

Charitable Trust Funds

Trustee's Annual Report & Accounts

For the year ended 31 March 2021

Laid before the Northern Ireland Assembly
under Article 90(5) of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)
by the Department of Health on

29 September 2021

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This publication is also available for download from our website at www.nias.hscni.net.

CONTENTS

Trustee's Annual Report

Introduction	6
Reference and Administrative Details	6
Trustee Arrangements	7
Professional Advisors	8
Structure, Governance and Management	9
Objectives and Activities	10
Financial Review, Achievements and Performance	11
Financial Controls	12
Statement of Risk	12
Reserves Policy	13
Investment Policy	13
Plans for Future Periods	14
Funds Held as Custodian Trustee on Behalf of Others	14
The Certificate and Report of the Comptroller and Auditor General	16
Annual Accounts	20
Financial Statements	20
Note to the Accounts	22

Introduction

Under Article 91 of the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Trust is required to prepare annual accounts in respect of endowments and other property held on trust by it in a form determined by the Department of Health (DoH). This format is in accordance with the requirements of the Charities Statement of recommended Practice (SORP) (FRS 102).

The Charitable Trust Funds (also known as funds held on trust) Annual Report and Accounts for the year from 01 April 2020 to 31 March 2021 include all the separately established funds for which the Northern Ireland Ambulance Service Health and Social Care Trust (NIAS) is the sole beneficiary.

Reference and Administrative Details

Contact Us

Northern Ireland Ambulance Service HSC Trust
NIAS Headquarters - Finance
Knockbracken Healthcare Park
Saintfield Road
Belfast BT8 8SG

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Web: <http://www.nias.hscni.net/>

Comments

If you have any comments about this report please use the above contact details.

Trustee Arrangements

Under Article 85 of the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended), a Trust may hold and administer property on trust for purposes relating to any service which it is the Trust's function to make arrangements for, administer or provide.

The Trust Board acts as "corporate trustee" for the Charitable Trust Funds and is responsible for ensuring that these funds are held and managed separately from public funds. The members of the Trust Board during the financial year were as follows:

Non-Executive Directors

Mrs Nicole Lappin, Chair, appointed 1 July 2018 for a period of four years.

The Department for Communities appointed the NIAS Chair, Mrs Nicole Lappin, as the Chief Commissioner to the Board of the Charity Commission for Northern Ireland for a five-year period, from 1 August 2019 to 31 July 2024. During this period, the Chair is not involved in any business relating to the NIAS Charitable Trust Funds and, in line with the Trust's Standing Orders, will withdraw from any parts of Trust Board meetings where Charitable Trust Funds are discussed. In which case, the Chair of the Audit Committee, Mr William Abraham shall then assume the position of Chair in line with the Standing Orders.

Mr William Abraham, Non-Executive Director, initially appointed 18 May 2015 for a period of four years and reappointed 18 May 2019 to a date not later than 17 May 2023.

Mr Trevor Haslett CBE, Non-Executive Director, initially appointed 18 May 2015 for a period of four years and re-appointed 18 May 2019 to a date not later than 17 May 2023.

Mr Alan Cardwell, Non-Executive Director, initially appointed 1 August 2015 for a period of four years and reappointed 1 August 2019 to a date not later than 31 July 2023. Mr Cardwell retired as a Non-Executive Director with effect from 11 February 2021.

Mr Dale Ashford, Non-Executive Director, appointed 16 April 2018 for a period of four years.

Mr Jim Dennison, Non-Executive Director, appointed 1 March 2019 for a period of four years.

Directors

Mr Michael Bloomfield, Chief Executive, appointed 19 March 2018.

Mr Brian McNeill, Director of Operations, appointed 1 June 2005. Mr McNeill took up the role of Programme Director Clinical Response Model on 1 May 2019.

Mr Robert Sowney, Interim Director of Operations, appointed 1 May 2019. Mr Sowney left post on 30 September 2020.

Ms Rosie Byrne, Director of Operations, appointed 7 September 2020.

Dr Nigel Ruddell, Medical Director, appointed 1 November 2018.

Mr Paul Nicholson, Interim Director of Finance, appointed 1 July 2019.

Ms Roisin O'Hara, Director of Human Resources and Corporate Services, appointed 1 March 2002. Ms O'Hara took up the role of Programme Director Strategic Workforce Planning in March 2020.

Ms Michelle Lemon, Interim Director of Human Resources and Corporate Services, appointed 8 January 2020.

Ms Lynne Charlton, Director of Quality, Safety & Improvement, appointed 1 November 2019.

Ms Maxine Paterson, Director of Planning, Performance and Corporate Services, appointed 5 April 2020.

The Trust Board as corporate trustee has delegated responsibility for the ongoing management of funds to the Interim Director of Finance.

Professional Advisors

The Trustee employed the following professional advisors during the year:

Investment Fund

NIHPSS Charities Common Investment Fund
Belfast HSC Trust, 1st Floor Dorothy Gardner Unit,
Knockbracken Healthcare Park, Saintfield Road
Belfast BT8 8BH

Solicitors

Directorate of Legal Services
Business Services Organisation
2 Franklin Street
Belfast BT2 8DQ

Internal Auditors

Business Services Organisation - Internal Audit Service
Ballymena Office, Greenmount House
Woodside Road Industrial Estate
Ballymena BT42 4TP

External Auditors

Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU

Structure, Governance and Management

The Charitable Trust Funds held by NIAS are governed by the Health and Personal Social Services (NI) Order 1972. The Trust Board acts as “corporate trustee” for the Charitable Trust Funds. The Trust Board of NIAS as corporate trustee has delegated responsibility to manage the Charitable Trust Funds to the Director of Finance. The Director of Finance oversees the day to day financial management and accounting for the Charitable Trust Funds during the year.

The Director of Finance has particular responsibility to ensure that:

- Each fund is managed appropriately with regard to its purpose and requirements;
- Spending is in accordance with the purpose of the donations and that the criteria for spending charitable monies are fully met;
- Full accounting records are maintained;
- Annual Accounts are prepared in accordance with DoH guidelines;
- Each fund is periodically reviewed and makes recommendations to the Trust Board regarding the rationalisation of funds within statutory guidelines;
- Each new charitable fund has a clearly identified purpose; and
- Devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Board as the corporate trustee.

As required by the Charities Act (Northern Ireland) 2013, an application was submitted to the Charities Commission for Northern Ireland (CCNI) in March 2015 for the NIAS Charitable Trust Funds. However, due to the complexity surrounding the HSC charitable funds the CCNI withdrew all applications for registration by HSCNI Trusts in December 2016 in order to facilitate discussions with the Department of Health and HSCNI Trusts on the way forward. NIAS continues to work with the other HSC Trusts, the Department of Health and CCNI, in order to successfully register the charitable trust funds as a charity.

Within the NIAS Charitable Trust Funds there was one unrestricted fund and two restricted funds in the financial year. The restricted funds relate to specific regional areas and correspond with certain ambulance stations.

Charitable Trust Funds are subject to the same system of internal control as that operating in NIAS. The Annual Governance Statement in the NIAS Annual Report and Accounts reflects the system of internal control that operates throughout the Trust as a whole, which includes funds held on trust.

During the year, none of the members of the NIAS Trust Board or members of the key management staff or parties related to them has undertaken any material transactions with the Charitable Trust Funds.

There are no key management personnel employed by the Charitable Trust Funds and there are no employees. All management and administrative duties are performed by the employees of NIAS and the Charitable Trust Funds are not charged a management fee for their services.

Objectives and Activities

The objectives of NIAS are to ensure that charitable donations received by the Trust were appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

The unrestricted fund and two restricted funds, which existed in the financial year, were as follows:

- General (unrestricted);
- Newry; and
- Ballymoney.

The overall strategy of the Charitable Trust Funds is to provide support by the following means:

- Patients Expenditure: Purchase of comforts for the benefit of patients;
- Staff Expenditure: Purchase of equipment and facilities for use by ambulance staff;
- Research: Encouragement of research into any aspect of the work of the Trust;
- Capital Equipment: Purchase of additional equipment; and
- Other: Any purpose which the Trustee considers to be for the better provision of care and service for patients.

Whilst respecting the wishes of the donors, the corporate trustee has ultimate discretion to apply the Charitable Trust Funds where it is impractical to maintain the designated fund due to residual balances.

Certain schemes of expenditure are deemed not to be suitable for the application of Charitable Trust Funds, which include the following:

- Supplements to the remuneration of members of staff;
- Payments towards staff meals;
- Cash or other gifts; and
- Capital schemes contrary to Trust policy.

Financial Review, Achievements and Performance

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP)(FRS 102) and with relevant guidance issued by the Department of Health.

The Trustee's policy is to seek to balance the use of the Charitable Trust Funds income in a way which maximises the benefits to the Trust and patients.

Income

During the year income totalling £106,400 was received, which is an increase of £101,550 compared to the prior year.

Along with the other five Health Trusts Charitable Funds in Northern Ireland, the NIAS Charitable Trust Funds became a member of the Association of NHS Charities in April 2020. The NIAS Charitable Trust Funds received four grants in total from the NHS Charities Together Covid-19 Urgent Appeal Grant Scheme. The first two grants were received in May 2020 at a combined value of £42,500 as part of the Stage 1 first wave grants. The NIAS Charitable Trust Funds successfully applied for a further grant in the Stage 1 second wave in December 2020 at a value of £50,000. The final grant was received through the Charities Together Covid-19 Urgent Appeal Grant Scheme and was donated by Starbucks in December 2020 with a value of £2,100.

The combined total of these grants is £94,600 and the grants are treated as restricted funds and should be spent on enhancing the well-being of Trust staff, volunteers and patients impacted by Covid-19, as part of the Trust's Covid-19 response.

Unrestricted income of £11,800 was also received, which is an increase of £6,950 compared to the prior year. The Progressive Building Society donated £5,000 and the Gaelic Players Association donated £2,440 with the remainder being from members of the public.

During the year and especially during the first Covid-19 lockdown, NIAS received over two hundred donated gifts in kind such as food and care packages from members of the public and local businesses. On acceptance, these donated gifts were immediately distributed and consumed by staff and as such no value has been accounted for in line with the accounting policy note 1(n).

NIAS received fourteen donated tangible assets at a combined value of £972 which includes a television and eight coffee machines among other items. These donated gifts are accounted for in line with the accounting policy and are included within donations in Note 2.

BP introduced a programme on two occasions to provide free fuel for emergency services in order to support essential services through the pandemic. NIAS vehicles are issued with an Allstar fuel card and were able to fill up without charge at BP's network of retail sites. The total value of the free fuel is £141,618. As this is a material donation, it is accounted for within donations in Note 2 in line with the accounting policy.

Expenditure

There were three purchases during the year totalling £3,717 (2020: £2,068) relating to staff welfare, of which £449 was funded from the General Fund (2020: £664) and £3,268 from restricted funds (2020: £1,404).

Support costs of £2,100 relate to audit fees for 2020-21 (2020: £2,100), and are only notional expenditure as there is no actual charge made to the fund accounts.

The donated tangible assets and free fuel detailed in the income section above are also reflected in Note 7 as expenditure in line with the accounting policy.

Investments

The Charitable Trust Funds which are fully invested in the Common Investment Fund experienced a resurgence in investment performance following last year's decrease as a result of the Covid-19 pandemic. Total funds increased by £73,586 during the year (2020: £19,018 decrease) as a result of the performance of the investments.

Financial Position

The overall balance of the Charitable Trust Funds increased by £176,268 to £457,318 as at 31 March 2021 (2020: £281,050). The General Fund has a balance of £327,803 (2020: £251,383) and restricted funds have a combined balance of £129,515 (2020: £29,667).

The Charitable Trust Funds continue to maintain balances at a level which is suitable to provide continued support as and when required.

Achievements

The main achievement in the year was to successfully register with the NHS Charities Together as a member charity which enabled the receipt of the grants detailed above.

Financial Controls

The members of the NIAS Trust Board are aware of their financial responsibilities for the money that is held on trust. Appropriate policies and procedures are in place to ensure these responsibilities are adequately discharged and these are reviewed on a regular basis.

NIAS utilises an internal audit function (commissioned from the Business Services Organisation), which operates to defined standards and whose work is informed by an analysis of risk to which the Trust is exposed and annual audit plans are based on this analysis.

Internal Audit reviewed the Charitable Trust Funds procedures and controls in 2020-21 and provided a satisfactory level of assurance with no significant findings identified.

Statement of Risk

The management of risk in relation to the Charitable Trust Funds is closely aligned with NIAS's risk management strategy and procedures.

Reserves Policy

The Charitable Trust Funds do not currently enter into future commitments and so has not created any reserves for this. Activities are only authorised when funding is available.

Investment Policy

In order to maximise the total return from investment of the Charitable Trust Funds, the Northern Ireland Health and Social Services Charities Common Investment Fund was established by an Order dated 30 March 1995, made by the Department of Health and Social Services under Section 25 of the Charities Act (Northern Ireland) 1964. The Charitable Trust Funds of NIAS are invested within this Common Investment Fund.

A HSC Committee manages the operation of the Common Investment Fund. During 2020-21, this Committee consisted of the following individuals:

Chair

Mr P McNaney, Belfast HSC Trust, Chair

Committee members

Mrs M Edwards, Belfast HSC Trust, Director of Finance

Mrs F Cotter, Belfast HSC Trust, Co-Director of Accounting & Financial Services

Mrs N McKeagney, Belfast HSC Trust, Non-Executive Director

Mr P Morgan, South Eastern HSC Trust, Interim Director of Finance (to September 2020)

Mrs W Thompson, South Eastern HSC Trust, Director of Finance (from September 2020)

Mrs H Minford, South Eastern HSC Trust, Non-Executive Director

Business Address

NIHPSS Charities Common Investment Fund
Belfast HSC Trust, 1st Floor Dorothy Gardner Unit,
Knockbracken Healthcare Park, Saintfield Road
Belfast BT8 8BH

The Committee employed the following professional advisors during the year:

Solicitors

Directorate of Legal Services
Business Services Organisation
2 Franklin Street
Belfast BT2 8DQ

Investment Managers

Brewin Dolphin Limited
Waterfront Plaza
8 Laganbank Road
Belfast BT1 3LR

Nominees

Brewin Nominees Limited
12 Smithfield Street
London EC1A 9BD

Bankers
Bank of Ireland
Donegall Place
Belfast BT51 5BX

Independent Auditors
PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Waterfront Plaza
8 Laganbank Road
Belfast BT1 3LR

NIAS does not maintain a bank account for Charitable Trust Funds, all fund monies are held in the Common Investment Fund. The Trustee does not envisage any change in the NIAS investment policy in the foreseeable future.

Plans for Future Periods

Following the fantastic grant support provided by the NHS Charities Together the NIAS Trust Board as corporate trustee of the NIAS Charitable Trust Funds approved an application in March 2021 to spend over £130k on health and wellbeing resources for the benefit of NIAS staff. This will be funded from the grant monies received from NHS Charities Together and the General fund. These resources will enable the recruitment of a clinical psychologist and other resources, which will make a real impact on the mental health and wellbeing of our staff in our recovery from the Covid-19 pandemic. The work to implement these health and wellbeing improvements will be taken forward in 2021-22.

The NHS Charities Together has now Stage 2 and Stage 3 grant schemes open until December 2021 and NIAS will commence work in order to submit appropriate applications to avail of further grant funding.

The Charitable Trust Funds has now significant fund balances that were not previously available and also has the potential to access further grant funding. NIAS will work to develop further proposals to enhance the service we currently provide for the benefit of both patients and staff and for the Trust as a whole.

NIAS also continues to participate in regional discussions with DoH and CCNI regarding the charity registration process. The Trust will review and seek to consolidate funds (or fully utilise funds with low balances) following which the Trust will seek to commence the process for successful registration with CCNI.

Funds Held as Custodian Trustee on Behalf of Others

The Trust does not act as Custodian Trustee on behalf of others.

A Big Thank You

The support for Health and Social Care across the country was a source of support to our staff throughout the year. From the Clap for Our Carers initiative during the first wave, the gifts and donations to ambulance stations throughout the year and also the financial donations through NHS Charities Together and directly to NIAS.

National headlines were filled with extraordinary fundraising achievements. People stepped up to meet different challenges with determination, ability and character. The Trust has benefitted from this support and the many gifts, donations, grants and inspiration provided by individuals, groups and businesses. The Trust and our staff are very appreciative of this generosity, especially at such an uncertain and difficult time.

On behalf of the staff and patients, the Corporate Trustee would like to thank all those who stepped up to support NIAS and Health and Social Care in this most challenging year.

Signed on behalf of the Corporate Trustee by:



Mr Michael Bloomfield
Chief Executive
6 September 2021

NORTHERN IRELAND AMBULANCE SERVICE HEALTH AND SOCIAL CARE TRUST – CHARITABLE TRUST FUNDS

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Funds for the year ended 31 March 2021 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet and the related notes including significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund's affairs as at 31 March 2021 and of its incoming and expenditure of resources for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the Northern Ireland Ambulance Service Health and Social Care Trust Charitable Trust Fund's work I have performed, I have not disclosed in the financial statements any identified material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt about the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund'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.

The going concern basis of accounting for Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund's is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Trust and the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Annual Report other than the financial statements and my audit certificate and report. The Trust and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion based on the work undertaken in the course of the audit, the information given in the Trustee's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Funds and its environment obtained in the course of the audit, I have not identified material misstatements in the Trustee's Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or

- I have not received all of the information and explanations I require for my audit.

Responsibilities of the Trust and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Trust and the Accounting Officer are responsible for the preparation of the financial statements and for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Trust Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund'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 Trust and Accounting Officer anticipates that the services provided by Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Funds will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My 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 certificate that includes my 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.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Funds through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended);
- making enquires of management and those charged with governance on Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular

- areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the revenue recognition;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
 - documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
 - designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
 - addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Galwally
Belfast
BT8 6RB
24 September 2021

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Funds £000s	Restricted Funds £000s	Endowment Funds £000s	Total Funds 2021 £000s	Total Funds 2020 £000s
Income and Endowments						
Donations and legacies	2	155	0	0	155	5
Charitable activities	3	0	94	0	94	0
Other trading activities		0	0	0	0	0
Investments	4	6	1	0	7	8
Other		0	0	0	0	0
Total Income		161	95	0	256	13
Expenditure						
Raising funds	5	0	0	0	0	0
Charitable activities	6-8	(146)	(3)	0	(149)	(4)
Other		0	0	0	0	0
Total Expenditure		(146)	(3)	0	(149)	(4)
Net Income / (Expenditure) before Gains and Losses on Investments		15	92	0	107	9
Net Gains / (Losses) on Investments	11	0	0	0	0	0
Net Income / (Expenditure)		15	92	0	107	9
Transfers between Funds	10	0	0	0	0	0
Other Recognised Gains / (Losses)						
Gains / (losses) on revaluation of fixed assets	11	60	7	0	67	(27)
Other gains / (losses)		0	0	0	0	0
Net Movement in Funds		75	99	0	174	(18)
Adjustment to add back notional audit fee	8	2	0	0	2	2
Net Movement in Funds excluding Notional Audit Fee		77	99	0	176	(16)
Reconciliation of Funds						
Fund balances brought forward at 1 April 2020		251	30	0	281	297
Total funds carried forward at 31 March 2021		328	129	0	457	281

All gains and losses recognised in the reporting period are included in the Statement of Financial Activities and relate to continuing activities.

There is no material difference between the net incoming / (outgoing) resources for the reporting period stated above and their historical cost equivalents.

The notes on pages 22 to 32 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Balance Sheet as at 31 March 2021

	Note	Total Funds 2021 £000s	Total Funds 2020 £000s
Fixed Assets			
Intangible assets		0	0
Tangible assets		0	0
Heritage assets		0	0
Investments	11	457	283
Total Fixed Assets		457	283
Current Assets			
Stock		0	0
Debtors		0	0
Investments		0	0
Cash at bank and in hand		0	0
Total Current Assets		0	0
Current Liabilities			
Creditors: amounts falling due within one year	12	0	(2)
Net Current Assets / (Liabilities)		0	(2)
Total Assets less Current Liabilities		457	281
Creditors: Amounts falling due after more than one year	12	0	0
Provisions for liabilities		0	0
Total Net Assets / (Liabilities)		457	281
Funds of the Charity			
Endowment funds		0	0
Restricted income funds	13	129	30
Unrestricted funds	13	328	251
Revaluation Reserve		0	0
Total Unrestricted Funds		328	251
Total Charity Funds		457	281

The notes on pages 22 to 32 form part of these accounts.

The financial statements were approved and authorised for issue by the Corporate Trustee on 6 September 2021 and have been signed on its behalf by:



Mr W Abraham
Chair of Audit Committee*
06 September 2021



Mr M Bloomfield
Chief Executive
06 September 2021

* As detailed in Trustee Arrangements on page 7, in line with the Standing Orders the Chair of the Audit Committee assumes the position of Chair when Charitable Trust Funds are discussed, as the Chair was appointed Chief Commissioner to the Board of the Charity Commission for Northern Ireland.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Charitable Trust Fund Accounts for the year ended 31 March 2021

Notes to the Accounts

1. Accounting Policies

1(a) Basis of Preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value.

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP) (FRS102), and with relevant guidance issued by the Department of Health.

Update Bulletin 1, issued February 2016, amended the Charities SORP and a Statement of Cash Flows is now only required for larger Charities. Larger Charities include those charities with a gross income exceeding £500,000 in the reporting period. The Charitable Trust Funds held by NIAS had a gross income of less than £500,000 during 2020-21 and therefore the Charitable Trust Funds are exempt from the requirement to prepare the statement.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been presented in sterling which is also the functional currency of the Charitable Trust Funds.

The Charitable Trust Funds meet the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis.

1(b) Structure of Funds

Where there is a legal restriction on the purpose for which a fund may be used, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be expended, or as a restricted fund, where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

The major funds held in each of these categories are disclosed in Note 13.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Charitable Trust Fund Accounts for the year ended 31 March 2021

Notes to the Accounts

1(c) Incoming Resources

All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met:

- Entitlement – arises when a particular resource is receivable or the charity's right becomes legally enforceable;
- Probability – where there is reasonable certainty that the incoming resource will be received; and
- Measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

1(d) Income from Donations and Legacies

This includes all income received by the Charitable Trust Funds that is a gift or bequest made on a voluntary basis, for any purpose (unrestricted funds) or for a particular purpose (restricted funds).

Legacies are recognised when it is probable that they will be received.

1(e) Income from Charitable Activities

This includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions specifying the provision of particular goods or services by the Charitable Trust Funds.

1(f) Other Income

This includes income from groups that have undertaken fundraising activities, income from charity vouchers and any other miscellaneous income.

1(g) Investment Income

This is income earned from holding assets for investment purposes and includes dividends and interest.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Charitable Trust Fund Accounts for the year ended 31 March 2021

Notes to the Accounts

1(h) Resources Expended and Irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1(i) Expenditure on Raising Funds

This includes all expenditure incurred by a charitable fund to raise funds for its charitable purposes and includes the costs of all fundraising activities and events, non-charitable trading activities and the sale of donated goods.

1(j) Expenditure on Charitable Activities

This includes all expenditure by the Trust Funds in undertaking activities that further its charitable aims for the benefit of its beneficiaries as shown in Note 7.

These costs where not wholly attributable, are apportioned between the categories of charitable expenditure.

1(k) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include management fees, however, NIAS does not charge the Charitable Trust Funds a management fee for provision of clerical and administration support. Support costs also include costs related to the statutory audit (see Note 8).

Support costs have been allocated within expenditure on charitable activities and the bases on which support costs have been allocated are set out in Note 6.

1(l) Fixed Asset Investments

Investments are stated at market value as at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Details of movements in fixed asset investments during the year are shown in Note 11.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Charitable Trust Fund Accounts for the year ended 31 March 2021

Notes to the Accounts

1(m) Realised Gains and Losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are those gains or losses arising from increases or decreases in the value of investments that have not been sold (hence unrealised) at the reporting period end. These are calculated as the difference between the carrying value at the year end and opening market value (or purchase date if late). Unrealised gains and losses are allocated across the appropriate funds (that is those funds for which investments are held) according to the closing value of funds at the year end.

1(n) Gifts in Kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Gifts of tangible assets such as microwaves and fridges are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed.

Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

Assets given for use by the charity (for example property for its own occupation) are included in the Statement of Financial Activities as incoming resources within Corporate Donations when receivable.

Gifts made in kind but on trust for conversion into cash and subsequent application by the charity are included on the accounting period in which the gift is sold.

1(o) Debtors

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1(p) Creditors

Creditors are recognised where the Charitable Trust Funds have a present obligation resulting from a past event that will probably result in the transfer of monies to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Charitable Trust Fund Accounts for the year ended 31 March 2021

Notes to the Accounts

1(q) Financial Instruments

The Charitable Trust Funds only have financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1(r) Going Concern

There are no material uncertainties about the Charitable Trust Funds ability to continue as a going concern.

1(s) Key Judgements and Assumptions

The Charitable Trust Funds make estimates and assumptions concerning the future. The resulting accounting estimate will, by definition, seldom equal the related actual results. The most significant areas of uncertainty that affects the carrying value of assets held by the Charitable Trust Funds are the level of investment return and the performance of investment markets.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Notes to the Accounts for the year ending 31 March 2021

Note 2 Analysis of Income from Donations and Legacies

	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds 2021 £000s	Total Funds 2020 £000s
Donations from individuals	7	0	7	5
Corporate donations	148	0	148	0
Legacies	0	0	0	0
Other	0	0	0	0
Total	155	0	155	5

Corporate donations includes £1k relating to gifts of tangible assets and £142k of free fuel for emergency vehicles, both of which have been distributed. These gifts are also included as charitable expenditure in Note 7.

Note 3 Analysis of Income from Charitable Activities

	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds 2021 £000s	Total Funds 2020 £000s
Stage 1 first wave grant	0	42	42	0
Stage 1 second wave grant	0	50	50	0
Starbucks grant	0	2	2	0
Other	0	0	0	0
Total	0	94	94	0

All of the income received above is through the NHS Charities Together's Covid-19 Urgent Appeal Grant Scheme.

Note 4 Gross Investment Income

	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds 2021 £000s	Total Funds 2020 £000s
Fixed asset equity and similar investments	6	1	7	8
Fixed asset cash on deposit	0	0	0	0
Current asset investments	0	0	0	0
Other	0	0	0	0
Total	6	1	7	8

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Notes to the Accounts for the year ending 31 March 2021

Note 5 Expenditure on Raising Funds

There is no expenditure on raising funds for Charitable Trust Funds for the year ended 31 March 2021 (2020: £nil).

Note 6 Analysis of Governance and Support Costs Across Expenditure

	Staff Costs £000s	Audit £000s	Total Funds 2021 £000s	Total Funds 2020 £000s
Medical research	0	0	0	0
Purchase of new equipment	0	0	0	0
Building and refurbishment	0	0	0	0
Staff education and welfare	0	2	2	2
Patient education and welfare	0	0	0	0
Other	0	0	0	0
Total	0	2	2	2

Support costs and Governance costs are apportioned pro-rata across charitable expenditure. Audit fees are notional expenditure only and there is no actual charge made to the fund accounts (see Note 8).

Note 7 Analysis of Charitable Expenditure

	Grant Funded Activity £000s	Support Costs £000s	Total Funds 2021 £000s	Total Funds 2020 £000s
Medical research	0	0	0	0
Purchase of new equipment	0	0	0	0
Building and refurbishment	0	0	0	0
Staff education and welfare	5	2	7	4
Patient education and welfare	0	0	0	0
Other	142	0	142	0
Total	147	2	149	4

Note 8 Auditor's Remuneration

The auditor's remuneration of £2,100 (2020: £2,100) related solely to the audit with no other additional work undertaken (2020: £nil). This is notional expenditure only and there is no actual charge made to the fund accounts.

Note 9 Trustee Remuneration

The members of the Trust Board which acts as the corporate trustee, received no remuneration or expense reimbursements from the Charitable Trust Funds during the year ended 31 March 2021 (2020: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Notes to the Accounts for the year ending 31 March 2021

Note 10 Transfers between Funds

There have been no transfers between Charitable Trust Funds during the year ended 31 March 2021 (2020: £nil).

Note 11 Analysis of Fixed Asset Investments

11.1 Investments in a Common Investment Fund

	2021 £000s	2020 £000s
Market value at 1 April	283	297
Net cash inflow / (outflow)	100	5
Share of income	7	8
Share of realised gains / (losses)	5	4
Share of unrealised gains / (losses)	62	(31)
Market value at 31 March	457	283

11.2 Market Value

	Held in UK £000s	Held Outside UK £000s	2021 £000s	2020 £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in a Common Investment Fund	457	0	457	283
Investments in a Common Deposit Fund or Investment fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total Market Value of Fixed Asset Investments	457	0	457	283

Note 12 Analysis of Creditors

	2021 £000s	2020 £000s
12.1 Amounts falling due within one year		
Trade creditors	0	2
Other creditors	0	0
Accruals	0	0
Total	0	2

12.2 Amounts falling due after more than one year

The Charitable Trust Funds had no creditor amounts due more than one year after the year ended 31 March 2021 (2020: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Notes to the Accounts for the year ending 31 March 2021

Note 13 Analysis of Charitable Funds

13.1 Analysis of Charitable Funds

Restricted Funds are funds where the donor has placed a legal restriction to either only utilise income generated from the donation (endowment) or to only be spent in furtherance of a specific charitable purpose.

	Balance at 1 April 2020 £000s	Incoming Resources £000s	Resources Expended £000s	Transfers £000s	Gains and Losses £000s	Balance at 31 March 2021 £000s
Endowment Funds						
Other	0	0	0	0	0	0
Endowment Funds Total	0	0	0	0	0	0
Restricted Funds						
NHS Charities Together*	0	94	0	0	0	94
Heart*	26	0	0	0	7	33
Ballymoney	1	0	0	0	0	1
Newry	3	0	(3)	0	1	1
Restricted Funds Total	30	94	(3)	0	8	129
Unrestricted and Material Designated Funds						
General	251	155	(144)	0	66	328
Unrestricted and Material Designated Funds Total	251	155	(144)	0	66	328
Grand Total	281	249	(147)	0	74	457

* These donations are currently held within the General Fund for administrative purposes, the donations meet the definition of a restricted donation and as such is noted here and in other statements and notes under restricted funds.

13.2 Analysis of Charitable Funds

	Unrestricted Funds £000s	Restricted Funds £000s	Endowment Funds £000s	Total Funds 2021 £000s	Total Funds 2020 £000s
Fixed asset investments	328	129	0	457	281
Cash at bank and in hand	0	0	0	0	0
Current assets	0	0	0	0	0
Current liabilities	0	0	0	0	0
	328	129	0	457	281

Note 14 Commitments

The Charitable Trust Funds have no contingencies or commitments as at 31 March 2021 (2020: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Notes to the Accounts for the year ending 31 March 2021

Note 15 Comparative figures for the Statement of Financial Activities

	Unrestricted Funds £000s	Restricted Funds £000s	Endowment Funds £000s	Total Funds 2020 £000s
Income and Endowments				
Donations and legacies	5	0	0	5
Charitable activities	0	0	0	0
Other trading activities	0	0	0	0
Investments	7	1	0	8
Other	0	0	0	0
Total Income	12	1	0	13
Expenditure				
Raising funds	0	0	0	0
Charitable activities	(3)	(1)	0	(4)
Other	0	0	0	0
Total Expenditure	(3)	(1)	0	(4)
Net Income / (Expenditure) before Gains and Losses on Investments	9	0	0	9
Net Gains / (Losses) on Investments	0	0	0	0
Net Income / (Expenditure)	9	0	0	9
Transfers between Funds	0	0	0	0
Other Recognised Gains / (Losses)				
Gains / (losses) on revaluation of fixed assets	(24)	(3)	0	(27)
Other gains / (losses)	0	0	0	0
Net Movement in Funds	(15)	(3)	0	(18)
Adjustment to add back notional audit fee	2	0	0	2
Net Movement in Funds excluding Notional Audit Fee	(13)	(3)	0	(16)
Reconciliation of Funds				
Fund balances brought forward at 1 April 2019	264	33	0	297
Total funds carried forward at 31 March 2020	251	30	0	281

Note 16 Financial Instruments

Other than investments the Charitable Trust Funds did not have any financial instruments during the year ending 31 March 2021 (2020: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Notes to the Accounts for the year ending 31 March 2021

Note 17 Financial Guarantees, Indemnities and Letter of Comfort

The Charitable Trust Funds has not entered into any financial guarantees, indemnities or provided letters of comfort during the year ending 31 March 2021 (2020: £nil).

Note 18 Related Party Transactions

The Trust Board acts as “corporate trustee” for the Charitable Trust Funds and is responsible for ensuring that these funds are held and managed separately from public funds. During the year none of the members of the NIAS HSC Trust Board or members of the key management staff or parties related to them has undertaken any material transactions with the Charitable Trust Funds.

Board Members (and other senior staff) take decisions both on Charity and Public Funds matters but endeavour to keep the interests of each discrete and do not seek to benefit personally from such decisions. Declarations of personal interest have been made and are available to be inspected by the public.

The Charitable Trust Funds has not made any revenue or capital payments to the NIAS HSC Trust.

Note 19 Ultimate Holding Organisation and Registered Address

The ultimate controlling party of the Charitable Trust Funds is the Northern Ireland Ambulance Service Health and Social Care Trust. Copies of the 2020-21 Annual Report and Accounts of the NIAS HSC Trust can be obtained by: visiting www.nias.hscni.net; emailing finance.secretary@nias.hscni.net; or by writing to the Director of Finance, NIAS HSC Trust at the address below.

Address of Charity: Northern Ireland Ambulance Service Health and Social Care Trust
Headquarters, Site 30, Knockbracken Healthcare Park
Saintfield Road
Belfast BT8 8SG

Note 20 Post Balance Sheet Events

There have been no material events after the Balance Sheet date which would have a material effect on the accounts.

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 24 September 2021.