

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

**CHARITABLE TRUST FUNDS**

**TRUSTEE'S ANNUAL REPORT  
& ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2022**



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

**Charitable Trust Funds**

**Trustee's Annual Report & Accounts**

**For the year ended 31 March 2022**

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 6 October 2022

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Any enquiries regarding this document should be addressed to the Interim Director of Finance at the following address: Northern Ireland Ambulance Service HSC Trust, Knockbracken Healthcare Park, Saintfield Road, Belfast BT8 8SG.

This publication is also available for download from our website at [www.nias.hscni.net](http://www.nias.hscni.net).

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## **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 2021 to 31 March 2022 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

Telephone: 028 9040 0750

Email: [Finance.Secretary@nias.hscni.net](mailto:Finance.Secretary@nias.hscni.net)

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 & Risk Assurance Committee, Mr William Abraham shall then assume the position of Chair in line with the Standing Orders.

Mr Dale Ashford, Non-Executive Director, initially appointed 16 April 2018 for a period of four years and to be reappointed 16 April 2022 to a date not later than 15 April 2026.

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 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, previously Director of Operations, appointed 1 June 2005, Programme Director CRM with effect from 1 May 2019.

Ms Rosie Bryne, 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, previously Director of Human Resources and Corporate Services, appointed 1 March 2002, Programme Director Workforce Planning & Organisational Change with effect from March 2020. Ms O'Hara retired with effect from 31 March 2022.

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, 1<sup>st</sup> 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 Interim Director of Finance. The Interim Director of Finance oversees the day to day financial management and accounting for the Charitable Trust Funds during the year.

The Interim 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 locations.

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
- 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

Unrestricted income of £11,235 (2021: £106,400) was received, which is a decrease compared to the prior year. The majority of donations were from members of the public.

During the year NIAS received 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).

Donated gifts are accounted for in line with the accounting policy and are included within donations in Note 2.

### Expenditure

There were purchases by ambulance stations or departments during the year totalling £59,132 (2021: £3,717) relating to staff welfare, of which £59,132 was funded from The General Fund (2021: £449).

Support costs of £2,200 relate to audit fees for 2021-22 (2021: £2,100), and are only notional expenditure as there is no actual charge made to the fund accounts.

The donated tangible assets 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. Investment values have continued to increase in 2021-22, this is seen as a further recovery from the initial impact of the Covid-19 Pandemic on investment values for year ended 31 March 2020. Investment increases have been noted for both 2020-21 and 2021-22 which is indicative of the ongoing resurgence in investment performance. Total funds increased by £26,973 during the year (2021: £73,586 increase) as a result of the performance of the investments. The increase in 2021 was a result of a resurgence in investment performance following the previous years decrease as a result of Covid-19.

### Financial Position

The overall balance of the Charitable Trust Funds decreased by £13,629 to £443,689 as at 31 March 2022 (2021: £457,318). The General Fund has a balance of £353,847 (2021: £327,803) and restricted funds have a combined balance of £89,842 (2021: £129,515).

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 the programmes of work and expenditure to support staff welfare. In addition, further funding has been secured from NHS Charities Together for the financial year 2022-23.

## **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 2021-22, 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

Mrs W Thompson, South Eastern HSC Trust, Director of Finance

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

### Business Address

NIHPSS Charities Common Investment Fund  
Belfast HSC Trust, 1<sup>st</sup> 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**

Additional funding has been secured in the next financial year 2022-23, amounting to £189,370 from NHS Charities, with 50% of the funding being paid in the first tranche amounting to £94,685 in April 2022. The work to implement these health and wellbeing improvements will be taken forward in 2022-23.

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 continued to be a source of support to our staff throughout this second year of the pandemic. From the gifts and donations to ambulance stations through this and last year and also the financial donations through NHS Charities Together and directly to NIAS.

National and local headlines continued to be filled with extraordinary fundraising achievements. People again stepped up to meet different challenges with determination, ability and character. The Trust has continued to benefit 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 what continues to be 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**  
28 September 2022

## **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 2022 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 2022 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 and Regularity of Public Sector Bodies 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 the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Funds in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, 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 work I have performed, I have not identified any 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 the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Funds 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 Annual 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 Annual 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 Funds' 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 the 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 and Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Funds' 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 the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Funds' 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 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](http://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.



**Dorinnia Carville**  
**Comptroller & Auditor General**  
**106 Northern Ireland Audit Office**  
**University Street**  
**Belfast**  
**BT7 1EU**

4 October 2022

**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**Statement of Financial Activities for the year ended 31 March 2022**

	Note	Unrestricted Funds £000s	Restricted Funds £000s	Endowment Funds £000s	Total Funds 2022 £000s	Total Funds 2021 £000s
<b>Income and Endowments</b>						
Donations and legacies	2	11	0	0	11	155
Charitable activities	3	0	0	0	0	94
Other trading activities		0	0	0	0	0
Investments	4	8	0	0	8	7
Other		0	0	0	0	0
<b>Total Income</b>		<b>19</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>256</b>
<b>Expenditure</b>						
Raising funds	5	0	0	0	0	0
Charitable activities	6-8	(22)	(40)	0	(62)	(149)
Other		0	0	0	0	0
<b>Total Expenditure</b>		<b>(22)</b>	<b>(40)</b>	<b>0</b>	<b>(62)</b>	<b>(149)</b>
<b>Net Income / (Expenditure) before Gains and Losses on Investments</b>		<b>(3)</b>	<b>(40)</b>	<b>0</b>	<b>(43)</b>	<b>107</b>
<b>Net Gains / (Losses) on Investments</b>	11	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income / (Expenditure)</b>		<b>(3)</b>	<b>(40)</b>	<b>0</b>	<b>(43)</b>	<b>107</b>
<b>Transfers between Funds</b>	10	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Recognised Gains / (Losses)</b>						
Gains / (losses) on revaluation of fixed assets	11	27	0	0	27	67
Other gains / (losses)		0	0	0	0	0
<b>Net Movement in Funds</b>		<b>24</b>	<b>(40)</b>	<b>0</b>	<b>(16)</b>	<b>174</b>
Adjustment to add back notional audit fee	8	2	0	0	2	2
<b>Net Movement in Funds excluding Notional Audit Fee</b>		<b>26</b>	<b>(40)</b>	<b>0</b>	<b>(14)</b>	<b>176</b>
<b>Reconciliation of Funds</b>						
Fund balances brought forward at 1 April 2021		328	129	0	457	281
<b>Total funds carried forward at 31 March 2022</b>		<b>354</b>	<b>89</b>	<b>0</b>	<b>443</b>	<b>457</b>

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 21 to 31 form part of these accounts.

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## Balance Sheet as at 31 March 2022

	Note	Total Funds 2022 £000s	Total Funds 2021 £000s
<b>Fixed Assets</b>			
Intangible assets		0	0
Tangible assets		0	0
Heritage assets		0	0
Investments	11	481	457
<b>Total Fixed Assets</b>		<b>481</b>	<b>457</b>
<b>Current Assets</b>			
Stock		0	0
Debtors		0	0
Investments		0	0
Cash at bank and in hand		3	0
<b>Total Current Assets</b>		<b>3</b>	<b>0</b>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	12	(41)	0
<b>Net Current Assets / (Liabilities)</b>		<b>(38)</b>	<b>0</b>
<b>Total Assets less Current Liabilities</b>		<b>443</b>	<b>457</b>
Creditors: Amounts falling due after more than one year	12	0	0
<b>Provisions for liabilities</b>		<b>0</b>	<b>0</b>
<b>Total Net Assets / (Liabilities)</b>		<b>443</b>	<b>457</b>
<b>Funds of the Charity</b>			
Endowment funds		0	0
Restricted income funds	13	89	129
Unrestricted funds	13	354	328
Revaluation Reserve		0	0
<b>Total Unrestricted Funds</b>		<b>354</b>	<b>328</b>
<b>Total Charity Funds</b>		<b>443</b>	<b>457</b>

The notes on pages 21 to 31 form part of these accounts.

The financial statements were approved and authorised for issue by the Corporate Trustee on 6 September 2022 and have been signed on its behalf by:



**Mr W Abraham**  
**Chair of Audit & Risk Committee\***  
 28 September 2022



**Mr M Bloomfield**  
**Chief Executive**  
 28 September 2022

\* As detailed in Trustee Arrangements on page 7, in line with the Standing Orders the Chair of the Audit & Risk 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 2022**

### **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 2021-22 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 2022**

### **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 2022**

#### **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 2022**

#### **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 2022**

#### **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 2022

#### Note 2 Analysis of Income from Donations and Legacies

	Unrestricted Funds £000s	Restricted Funds £000s	Total Funds 2022 £000s	Total Funds 2021 £000s
Donations from individuals	11	0	11	7
Corporate donations	0	0	0	148
Legacies	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>155</b>

These donations 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 2022 £000s	Total Funds 2021 £000s
Stage 1 first wave grant	0	0	0	42
Stage 1 second wave grant	0	0	0	50
Starbucks grant	0	0	0	2
Other	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94</b>

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 2022 £000s	Total Funds 2021 £000s
Fixed asset equity and similar investments	8	0	8	7
Fixed asset cash on deposit	0	0	0	0
Current asset investments	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>7</b>

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### Notes to the Accounts for the year ending 31 March 2022

#### Note 5 Expenditure on Raising Funds

There is no expenditure on raising funds for Charitable Trust Funds for the year ended 31 March 2022 (2021: £nil).

#### Note 6 Analysis of Governance and Support Costs Across Expenditure

	Staff Costs £000s	Audit £000s	Total Funds 2022 £000s	Total Funds 2021 £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
<b>Total</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>

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 2022 £000s	Total Funds 2021 £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	60	2	62	7
Patient education and welfare	0	0	0	0
Other	0	0	0	142
<b>Total</b>	<b>60</b>	<b>2</b>	<b>62</b>	<b>149</b>

#### Note 8 Auditor's Remuneration

The auditor's remuneration of £2,200 (2021: £2,100) related solely to the audit with no other additional work undertaken (2021: £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 2022 (2021: £nil).

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### Notes to the Accounts for the year ending 31 March 2022

#### Note 10 Transfers between Funds

There have been no transfers between Charitable Trust Funds during the year ended 31 March 2022 (2021: £nil).

#### Note 11 Analysis of Fixed Asset Investments

##### 11.1 Investments in a Common Investment Fund

	2022 £000s	2021 £000s
Market value at 1 April	457	283
Net cash inflow / (outflow)	(11)	100
Share of income	8	7
Share of realised gains / (losses)	17	5
Share of unrealised gains / (losses)	10	62
<b>Market value at 31 March</b>	<b>481</b>	<b>457</b>

##### 11.2 Market Value

	Held in UK £000s	Held Outside UK £000s	2022 £000s	2021 £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in a Common Investment Fund	481	0	481	457
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
<b>Total Market Value of Fixed Asset Investments</b>	<b>481</b>	<b>0</b>	<b>481</b>	<b>457</b>

#### Note 12 Analysis of Creditors

	2022 £000s	2021 £000s
<b>12.1 Amounts falling due within one year</b>		
Trade creditors	0	0
Other creditors	0	0
Accruals	41	0
<b>Total</b>	<b>41</b>	<b>0</b>

##### 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 2022 (2021: £nil).

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## Notes to the Accounts for the year ending 31 March 2022

### 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 2021 £000s	Incoming Resources £000s	Resources Expended £000s	Transfers £000s	Gains and Losses £000s	Balance at 31 March 2022 £000s
<b>Endowment Funds</b>						
Other	0	0	0	0	0	0
<b>Endowment Funds Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Restricted Funds</b>						
NHS Charities Together*	94	0	(40)	0	0	54
Heart*	33	0	0	0	0	33
Ballymoney	1	0	0	0	0	1
Newry	1	0	0	0	0	1
<b>Restricted Funds Total</b>	<b>129</b>	<b>0</b>	<b>(40)</b>	<b>0</b>	<b>0</b>	<b>89</b>
<b>Unrestricted and Material Designated Funds</b>						
General	328	19	(20)	0	27	354
<b>Unrestricted and Material Designated Funds Total</b>	<b>328</b>	<b>19</b>	<b>(20)</b>	<b>0</b>	<b>27</b>	<b>354</b>
<b>Grand Total</b>	<b>457</b>	<b>19</b>	<b>(60)</b>	<b>0</b>	<b>27</b>	<b>443</b>

\* 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 2022 £000s	Total Funds 2021 £000s
Fixed asset investments	354	89	0	443	457
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
	<b>354</b>	<b>89</b>	<b>0</b>	<b>443</b>	<b>457</b>

### Note 14 Commitments

The Charitable Trust Funds have no contingencies or commitments as at 31 March 2022 (2021: £nil).

**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**Notes to the Accounts for the year ending 31 March 2022**

**Note 15 Comparative figures for the Statement of Financial Activities**

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

**Note 16 Financial Instruments**

Other than investments the Charitable Trust Funds did not have any financial instruments during the year ending 31 March 2022 (2021: £nil).

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **Notes to the Accounts for the year ending 31 March 2022**

#### **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 2022 (2021: £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 2021-22 Annual Report and Accounts of the NIAS HSC Trust can be obtained by: visiting [www.nias.hscni.net](http://www.nias.hscni.net); emailing [finance.secretary@nias.hscni.net](mailto:finance.secretary@nias.hscni.net); or by writing to the Interim 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 4 October 2022