

ANNUAL REPORT AND ACCOUNTS

for the year ended 31st December 2023

Registered Company Number: 4580873 (England and Wales)

Registered Charity Number: 1095478



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A WORD FROM THE CHAIR AND CEO

ALSG continued to grow in 2023 and upheld our mission to improve patient outcomes and save lives through training. We've never lost sight of our mission and this year we made important steps to improve our online education offering, as well as our IT infrastructure and service. Our strategic aim is to create a more agile organisation for the future, of which the foundations are now in place.

2023 was a busy year for course developments with Advanced Paediatric Life Support (APLS) 7th edition launching in the same year it celebrated 30 years of ground-breaking, international training. This is an important milestone for APLS, and we thank each and everyone involved in making it happen.

We also brought our wonderful volunteers back together after a five-year hiatus, at the ALSG Conference in September. It was fantastic to see so many of our colleagues together in Manchester, learning and sharing with a host of speakers bringing a new dimension to ALSG education. The energy, optimism and engagement were clear to see, which made it an unforgettable event. Our best one yet!

An important priority for us in 2023 is that of diversity, equality and inclusion. Our aim is to ensure that the ALSG family reflects the broader community around us, where individuals know they are in a safe space, and where we ensure equality of opportunity for all. We have made a good start with investment in our course materials, as well as putting a group together to prepare our overseas colleagues for learning in the UK, but much work remains, and it will be at the forefront of our activity in 2024.

Our volunteer instructors, working group members and colleagues around the world have once again been vital to the success of ALSG in 2023 and we thank you all for your contribution. We really couldn't do any of this important work without your unwavering support.

There is a lot more on the horizon for ALSG, so watch this space.



Tony



Sinead

PURPOSE, VISION AND VALUES

2023



EDUCATE

SUPPORT

INNOVATE

COLLABORATE

EXCEL

Educate clinicians to give them confidence knowledge and practical skills to save lives.

We listen, respond, provide and support.

We continually pioneer new approaches to improve medical education.

Mutual respect with our partners through shared values and trust.

We excel at providing standardised, quality-assured training needed to save lives.

VISION

For more than 30 years our vision has remained the same:

To save lives and improve patient outcomes.

We believe this is still core to everything we do and we demonstrate our commitment to our vision, through our continuous development of the clinical training and education ALSG provides.

MISSION

ALSG's mission is to improve patient outcomes and preserve life by providing training and education to doctors, nurses, consultants and other allied health professionals.

We pride ourselves on being a world leader, influencing and providing innovative lifesaving training for everyone who is responding to a medical emergency.

MEET THE TEAM

2023



ALSG is a charity and as such is governed by its Trustees, some of whom have worked with us for many years.

The Trustees each come with their specialist skills and knowledge and are from varied clinical and commercial specialties. The board guides the direction of the charity and advises on and sets the strategy. In addition, the Trustees provide guidance on financial decisions, along with using their experience and skills to support the Senior Leadership Team.



There are three members of the Senior Leadership Team (SLT), namely:

- Sinead Kay, Chief Executive Officer (CEO)
- Clare Duffy, Director of Operations
- Kate Denning, Director of Education and Development

Each SLT member has responsibility for specific functions and collectively manage the day-to-day running of the organisation.

The SLT work closely with the Trustees, meeting quarterly to oversee the strategic direction of the organisation, as well as managing risks and issues.

ALSG Trustees



Top L-R: Kevin Mackway-Jones, Alan Charters, Kathy Doyle, Tony Gleeson, Michael Longman
Bottom L-R: Peter-Marc Fortune, Sarah Dickie, Martin Edwards, Jessica Grundy, Stephanie Smith

MEDICAL EDUCATION

We are a charity committed to saving lives and improving patient outcomes. At ALSG we provide education packages for clinicians in the pre-hospital, hospital, and community settings. Our blended learning packages have education at the heart and are developed by international working groups made up of clinical and educational specialists, underpinned by a chairperson.

Innovative and evolving medical education is core to ALSG and is a cyclical process. Each education package has a life cycle of four years when they go through a rigorous development programme to update the clinical content and educational processes inline with current best practice. During the life cycle of a course programme, interim updates are regularly made and provided to clinicians to ensure they are current.

OUR VOLUNTEERS

ALSG is lucky to have thousands of volunteers championing the organisation, from our working group members to faculty and trustees, all of whom give their time and expertise to support the organisation.

As a result of our many volunteers, ALSG is able to continue to deliver life saving education training right across the world and we are enormously grateful to each and everyone of them.



WHAT WE DO

2023

(CONT'D)

COURSE DELIVERY

Each course follows a structured approach, meaning that no matter where in the world it is delivered, there is consistency and quality assurance.

As a blended learning package, courses include a manual teaching the theory, pre-course e-modules to test the theory and a face-to-face course which provides candidates with the opportunity to practice skills in a safe and protected environment.

An important element of our education delivery is mentorship and reflection, both of which are integral to the face-to-face delivery of courses and something our instructors are coached to do effectively when they complete the GIC in their journey to becoming an instructor.

Many of our courses are assessed using continuous assessment which creates a learning environment where candidates can grow and develop in their clinical, team working, communication and leadership skills. All of which are skills an examination cannot quantify but are essential in a clinician's development.

WORKING WITH EMERGING ECONOMIES

One of ALSG's strategic aims is to support education and health equality in low-middle income countries. Alongside our partners, Maternal & Childhealth Advocacy International (MCAI), ALSG has developed the Strengthening Emergency Care (SEC) programme that aims to overcome healthcare barriers faced by women, children and young people when seeking appropriate and timely healthcare.

The SEC programme has several courses under its umbrella, which all aim to provide healthcare access and equality in these countries.

In 2023 our partners NICHE International took the Neonatal Care Course (NCC) to Cameroon and Uganda to fulfil this important part of our charitable aims.



WHAT WE DO

2023

(CONT'D)



MANCHESTER TRIAGE SYSTEM (MTS)

This world-wide triage system is universally accepted as a global standard to prioritise patients, using a reductive system. The MTS was borne more than 25 years ago and is an integral part of the organisation and supports our mission to save lives.

MTS is a clinical risk management tool implemented across the world to enable the sage management of patient flow and is made up of several triage tools, all individually developed and deployed to specific disciplines with a shared aim of improving patient outcomes and saving lives.

The MTS Emergency Triage (ET) ensures that a consistent approach to patient assessment and prioritisation in the Emergency Department is maintained, allowing for robust audit and increased patient safety.

As the health service is faced with an ever-increasing number of patients presenting with a wide range of problems, the MTS Telephone Triage and Advice (TTA) tool provides clinicians with a framework used by telephone triage clinicians worldwide. TTA ensures patients receive the most appropriate priority and plan of care following a remote triage assessment.

The MTS is continuously evolving triage tools such as Telephone Triage (TTA) which proved popular during Covid, but such has been the success of the tool, that many countries with large remote conurbations, continue to utilise it.

The MTS has been specifically adapted for use within the Nursing and Residential Home setting by both nursing and care home staff - Nursing and Residential Triage (NaRT). NaRT aims to reduce hospital admissions by keeping elderly patients within the comfort of their safe environment.

The Pathfinder tool has been designed specifically for use by both registered and non-registered healthcare professionals in the pre-hospital setting.

MTS continues to be an important aspect of the work ALSG does as we aim to improve patient outcomes and save lives. It continues to evolve with International Reference Groups (IRG) responsible for the dissemination of triage within their country. Working groups consisting of end users and clinical experts from a range of disciplines ensure the tools are in line with current and best practice.

In 2023 updates were launched in ET and TTA, providing the most current evidence-based best practice.



HIGHLIGHTS

2023

Countries we run in **26**

51 Non-UK centres

UK centres **158**

485 Candidates becoming qualified instructors

Course directors **945**

2,583 Candidates completing the GIC

Grand total of fully qualified instructors **7,385**

15,004 Candidates trained in 2023

Grand total trained since ALSG began **290,288**

QUALITY STANDARDS

2023

ALSG has a portfolio of 16 education packages, all individually designed and developed to meet the needs of specific specialties and patient groups.

Each package is led by a working group chairperson and a group of international clinical volunteers with expertise in a particular specialty.

During the life cycle of a course, the working group will determine when an update is required which is based on clinical updates and guidelines, as well as educational changes. Undertaking a course development is no mean feat, there is a robust and rigorous update programme in which the ALSG team work through to ensure quality improvement and assurance.

Our most recent development was APLS 7e which launched at the end of the year and was put through many pilot courses, material testing and quality assurance testing before becoming a live course.

ALSG uses a structured and sequential approach to each of its training packages, providing knowledge and skills to candidates. This delivers quality and consistency regardless of where the course is, and this principle is applied to every course practiced across the world.

INSTRUCTORS

Like our course packages, there is a rigorous and robust quality assurance programme for candidates becoming instructors. ALSG has been recognised by the Academy of Medical Educators (AoME) and has been accredited by the organisation for the high quality of standards on the Generic Instructor Course (GIC).

SERVICE

In 2023 the focus was on improving the user experience on ALSG's website. A new 'centre hub' has been launched, providing coordinators with everything they need in one place, as well as the ability to interact with ALSG more easily. A similar hub is being developed for instructors and will be launched in 2024.

We have also introduced an online chat facility. Visitors to the website can have access to a live web chat which is not a 'bot', but a real person able to assist the user. This provides instant access to ALSG.



OUR PEOPLE

2023

Continuing to create an open and inclusive environment where our people can flourish and be the best they can be, remained central to our people strategy this year. Focusing on inclusion across all our people is critical given the diversity of our community. Along with our thousands of volunteers who support us around the globe, and our staff at headquarters in Manchester, we've stayed focused on working together to improve patient outcomes and saving lives.

Our people at head office are supported through collaborative, inclusive and compassionate leadership, and this year we invested in the office space, creating an integrated workspace with freedom for creativity and cross-functional team working.

Our board was strengthened this year with the recruitment of two new trustees, both of whom are current working group chairs and have worked with, and supported ALSG, for many years. Each of them brings a wealth of knowledge and experience in their specialties and we look forward to working with them for many years to come.



Supporting our instructors is an important part of our ethos and we were delighted to bring back our biennial conference after a five-year break. Our instructors got to experience some of the innovations in clinical education, as well as refreshers on some of the more traditional education techniques, both supporting the development of our people.

BEFORE



AFTER



ALSG/MTS CONFERENCE 2023

2023

INNOVATION

SIMULATIONS

DIVERSITY

HEALTH EQUALITY

INTERNATIONAL

MTS

In 2023, ALSG hosted its biennial conference, themed 'Forward thinking, innovation and flexibility in education'. Over 200 delegates participated both in person and online, marking ALSG's inaugural hybrid event.

The conference covered a diverse range of topics, including the development of educational tools such as Virtual Reality (VR) and how Artificial Intelligence (AI) can enhance learning. Additionally, there was a session dedicated to explore more traditional methods of communication, strategies for refining listening styles to become better educators, and practical insights for enhancing everyday teaching practices.

The conference featured an international element with a presentation on 'HMIMMS and MIMMS in Estonia', to support those involved in conflict to deal with medical emergencies. Members of the Strengthening Emergency Care working group (SEC), gave an insight to the fantastic work they are doing in Cameroon, Uganda and Liberia, training instructors in the Neonatal Care Course. Not only did they teach but also learned from their hosts, acknowledging that the world has become our own training ground. Additionally, speakers presented from as distant locations as the US and Australia, and we welcomed delegates to Manchester from Japan, Australia and Europe.



The APLS and Managing Medical and Obstetric Emergencies and Trauma (mMOET) working groups showcased simulations from the recently updated courses.



Additionally, the Acute Psychiatric Emergencies (APEX) working group led a discussion on adapting the course for children and young people (CYP), and how ALSG are collaborating with colleagues from the Royal College of Paediatrics and Child Health (RCPCH) to facilitate this.

The Manchester Triage System (MTS) explored themes such as the Major Incident Triage Tool, improving the use of vital signs in MTS for children, improving ambulance turnaround times using MTS and much more.



ALSG/MTS CONFERENCE 2023

2023



2023 also celebrated 30 years of APLS! We celebrated this important milestone at the ALSG conference. As a ground-breaking paediatric training course running for 30 years, APLS continues to evolve and the launch of 7e was a perfect way to mark this achievement. Delegates were gifted with responsibly sourced coffee beakers, cake and there were celebratory banners to mark the occasion.



**CELEBRATING
30 YEARS
OF
APLS**

Following the conference, delegates provided overwhelmingly positive feedback. Many hailed it as the best one yet, citing particular workshops that enriched their professional roles. Mark your calendars for the next conference, tentatively scheduled for **24th September 2025**, this will be confirmed closer to the time.

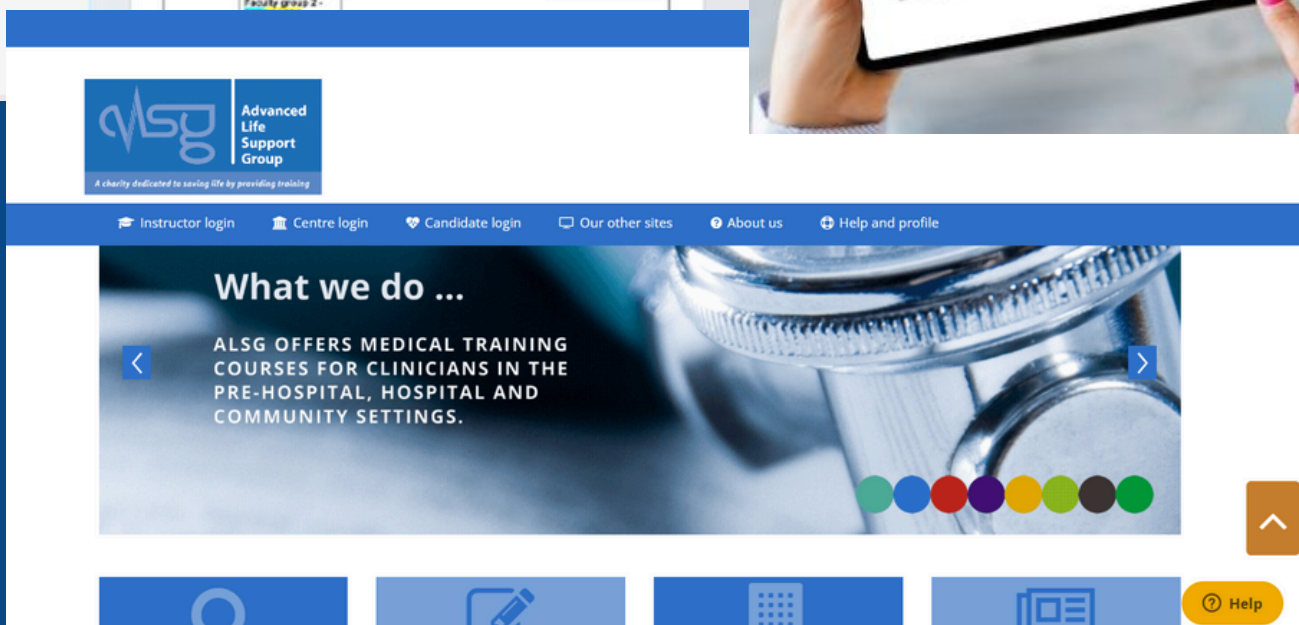
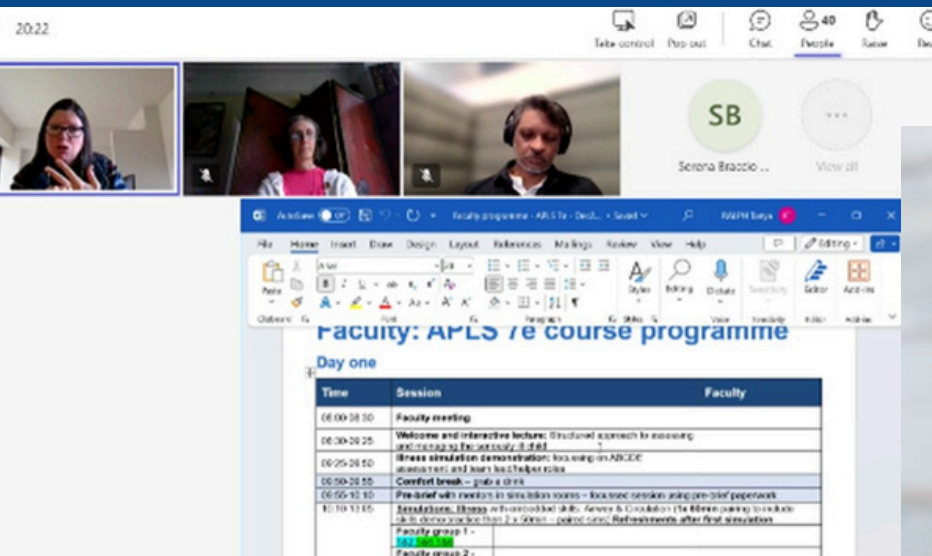
Thanks to our staff and everyone who worked so hard to deliver the conference. We also extend our gratitude to the insightful and brilliant speakers, as well as to all the attendees who joined us from various corners of the world, both virtually and in person.

SOCIAL RESPONSIBILITY

2023

ALSG continues to have sustainability at its core, ensuring we are achieving our social responsibility commitments and benefiting the community, our volunteers, staff, candidates, and our partners.

ALSG continues to make a positive environmental impact as we improve our online systems and processes, enabling digital engagement with our partners, and reducing reliance on paper-based systems. Through needs-assessed travel policies, we actively promote virtual meetings and local course delivery, thereby reducing our carbon footprint. A small step with an important environmental impact.



LOOKING FORWARD

2023

2024 is the final year of the current three-year strategic plan and there is lots to look forward to.

Working alongside our emergency medicine (EM), paediatric and Psychiatry colleagues, ALSG is actively developing a new course within the Acute Psychiatric Emergencies (APEX) family of courses – APEX for children and young people. The course was borne out of feedback from members of the associated royal colleges, as the numbers of children presenting in mental health crises is rising exponentially. Course pilots are scheduled for the end of 2024, so watch this space.

ALSG will commemorate the 30th anniversary of its Major Incident Management and Support (MIMMS) course in 2024. This milestone marks a significant achievement for a course that has revolutionised responses to major incidents in the pre-hospital setting.

We remain committed in supporting our overseas colleagues as APLS 7e continues to be rolled out across the world, with Japan, Switzerland, Netherlands, Australia, Sweden, Qatar, Slovenia, Trinidad and Greece, to name but a few, all transitioning to the latest edition.

Within Manchester Triage System (MTS), Emergency Triage will see the start of development to 4e, alongside the revision of Telephone Triage & Advice.



Work continues to progress our flagship instructor course - Generic Instructor Course (GIC) – with 4e being launched in 2024.

The first phase of the new Child Protection in Practice (CPiP) course will be launched with new and improved e-modules for qualifying candidates. Phase two is also underway with a view to launching at the end of 2024.



The future is looking bright as we plan for course developments, improving our digital engagement and opening additional channels of communication for our partners, volunteers, and candidates. We couldn't do any of this wonderful work without our dedicated volunteers, whom ALSG is hugely thankful to.

During the year the Charity's total income was £2,204,980 (2022 £1,802,490), and the overall performance recorded a surplus of £186,729 (2022 surplus £70,713). Support costs, expended as a percentage of income, decreased during the year to 6.31% (2022: 6.53%).

PRINCIPAL FUNDING SOURCES

There are three main sources of funding that all support training course provision, training course development and feedback and quality assurance activities:

- Course fee income from candidates attending courses in the Manchester training centre.
- Certification and online course fee income from courses running elsewhere for ALSG courses.
- Royalties donated from the sale of published materials.

PRINCIPAL RISKS AND MANAGEMENT

The trustees and senior leadership team have conducted a review of the major risks to which the charity is exposed. The principal risks are NHS funding and the impact on training budgets and instructor availability. A risk management policy and system has been prepared, which details the steps that have been taken to mitigate the risks. As a result of the COVID-19 pandemic an additional risk added "Government or other agencies put restrictions or requirements (e.g. with the NHS) in place that stop us (and others) delivering face-to-face training". We have identified the potential impact and planned and implemented steps to mitigate the risk. This remains a 'red' risk which means that it is under regular review by Trustees and the SLT.

RESERVES POLICY

The Trustees reviewed the reserves policy to and decided that they would require a 6 month foreseeable fixed expenditure (including purchase of fixed assets) and this prudent approach provides ALSG with a level of funds available to respond as situations change. They consider that the ideal level of reserves as at 31st December 2023 would be £600,000. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant fall in take up of courses. As at 31st December 2023, the 'free reserves' i.e. funds not already invested in fixed assets, amount to £756,542 which exceed the required level by £156,542.

INVESTMENT POLICY

ALSG is investing funds in a prudent way, ALSG continues to invest in cash deposits in the bank to maintain an amount in the current account sufficient to cover immediate needs. ALSG has a cash and investment policy, and this governs investment processes and decision-making.

REFERENCE AND ADMINISTRATION DETAILS

2023

CHARITY NAME AND REGISTERED NUMBERS

Advanced Life Support Group
Company No. 4580873
Charity No. 1095478

PRINCIPAL AND REGISTERED OFFICE

Advanced Life Support Group
29-31 Ellesmere Street,
Swinton
Manchester M27 0LA

TRUSTEES/DIRECTORS

Dr Alan Charters
Ms Sarah Dickie
Ms Kathy Doyle
Dr Martin Edwards
Dr Peter-Marc Fortune
Dr Anthony Gleeson (recruited 2023)
Dr Jessica Grundy
Mr Michael Longman
Prof Kevin Mackway-Jones
Ms Stephanie Smith (recruited 2023)

Dr Peter Driscoll (resigned 2023)
Dr Martin Samuels (resigned 2023)

SENIOR LEADERSHIP TEAM

Secretary and Chief Executive Officer:
Mrs Sinead Kay

Director of Operations:
Mrs Clare Duffy

Director of Education & Development:
Dr Kate Denning

Director of Finance:
Mr Nick Brooks

PROFESSIONAL ADVISORS

EXTERNAL AUDITOR

Beever and Struthers
Suite 9b, The Beehive
Shadsworth Business Park, Lions Drive
Blackburn, BB1 2QS

BANKERS

Royal Bank of Scotland PLC
Drummond House
1 Redheughs Avenue
Edinburgh EH12 9YH

REPORT OF THE TRUSTEES

2023

ALSG Trustees



Top L-R: Kevin Mackway-Jones, Alan Charters, Kathy Doyle, Tony Gleeson, Michael Longman
Bottom L-R: Peter-Marc Fortune, Sarah Dickie, Martin Edwards, Jessica Grundy, Stephanie Smith

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a company, incorporated on the 4th November 2002, limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up members are required to contribute an amount not exceeding £10. The company was registered as a charity on 20th January 2003.

Our Trustee Board meets four times each year. They are responsible for the strategic direction and policy of the charity. At present there are ten members, eight from clinical backgrounds and two from commercial specialties, each bringing a vast range of knowledge. The CEO supported by the Senior Leadership Team has day-to-day responsibility for the charity activities via a scheme of delegation. ALSG has 22 permanent employees. Volunteers contribute significantly to the charity; in some instances, as expert working group members developing and quality assuring the courses, and in others as instructors teaching on courses. The network of around 6,000 volunteers internationally is at the heart of what we do and work alongside us to achieve our aim of saving lives and improving patient outcomes by providing training.

RECRUITMENT AND APPOINTMENT OF TRUSTEE BOARD

Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. A Trustee board review has taken place and it was identified a requirement to recruit two new Trustees. Recruitment and appointment for these new Trustees took place in 2023.

TRUSTEE INDUCTION AND TRAINING

All existing trustees are already familiar with the work of the charity through continued involvement in course development, course teaching and research.

New trustees are encouraged to complete online trustee training and familiarise themselves with the charity and the context within which it operates. These are led by the Chief Executive of the charity and cover:

- The obligations of the Trustee Committee.
- The main documents which set out the operational framework for the charity.
- The current three year strategic plan and annual detailed business plan.
- The latest published accounts.

FUNDRAISING

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

PAY AND REMUNERATION OF CHARITY'S KEY LEADERSHIP PERSONNEL

The Trustee Committee chaired by the Chair of Trustees reviews and agrees the pay and remuneration of all staff each year including the Senior Leadership Team (SLT). The ratio of senior pay to lowest pay is 1:11 overall and 1:4 for office-based staff. The approach is:

- A full benchmarking exercise is completed as part of the strategic plan preparation which is then set for the duration of the plan. Due to the pandemic, the previous strategic plan was extended by a year which meant the pay review was not conducted in 2021 as planned. A new strategic plan for 2023-2025 was drafted and a benchmarking exercise took place in year one.
- In other years, a percentage pay increase will be considered at the April Trustee meeting based on performance, general market conditions and scenario planning.
- All members of staff undertaking the same role will have the same benchmarked pay.
- New roles may be benchmarked using the report from the benchmarking exercise.

The benchmarking exercise is completed by the SLT using a third party.

TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees (who are also the directors of Advanced Life Support Group (ALSG) for the purposes of company law) are responsible for preparing the Report of the Trustees (incorporating Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".



PREPARATION OF FINANCIAL STATEMENTS

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom covering the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RELATED PARTIES

There have been no related party transactions in the reporting period that require disclosure.

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

Approved by order of the Board of Trustees on 11th July 2024 and signed on behalf by:



Kevin Mackway-Jones, Chair of Trustees

ACCOUNTING RECORDS

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

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

AUDITORS

The auditors, Beever and Struthers will be proposed for reappointment at the forthcoming Annual General Meeting.

INDEPENDENT AUDITOR'S REPORT 2023 TO THE MEMBERS OF ALSG

OPINION

We have audited the financial statements of Advanced Life Support Group (the “charitable company”) for the year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies in note 2. The financial reporting framework that has been applied in their preparation is applicable law and 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 our opinion, the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT 2023 TO THE MEMBERS OF ALSG

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the trustees' report which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT 2023 TO THE MEMBERS OF ALSG

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the Trustees' Responsibilities Statement for the financial statements set out on pages 26-40, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed on the next page.

INDEPENDENT AUDITOR'S REPORT 2023 TO THE MEMBERS OF ALSG

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our knowledge and experience of the charity sector.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures on income and salaries to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

INDEPENDENT AUDITOR'S REPORT 2023 TO THE MEMBERS OF ALSG

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD (CONT'D)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body for our audit work, for this report, or for the opinions we have formed.



30 July 2024

Mark Bradley FCA (Senior Statutory Auditor)

Dated

For and on behalf of

BEEVER AND STRUTHERS

Statutory Auditor

Suite 9b, The Beehive, Shadsworth Business Park, Lions Dr, Blackburn, BB1 2QS

ADVANCED LIFE SUPPORT GROUP

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND NET EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31st December 2023

		31.12.23 Unrestricted Total Funds £	31.12.22 Unrestricted Total Funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities	6		
Run, develop and quality assure courses		2,194,903	1,798,027
Investment	4	4,348	1,610
Other	5	5,729	2,853
Total income and endowments		2,204,980	1,802,490
EXPENDITURE ON			
Charitable activities	7		
Run, develop and quality assure courses		2,018,251	1,731,777
Total expenditure		2,018,251	1,731,777
NET INCOMING RESOURCES		186,729	70,713
RECONCILIATION OF FUNDS			
Total funds brought forward		998,289	927,576
TOTAL FUNDS CARRIED FORWARD		1,185,018	998,289
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities			

The notes on pages 26 to 40 form part of these financial statements

ADVANCED LIFE SUPPORT GROUP

BALANCE SHEET AS AT 31st December 2023

		31.12.23 Unrestricted Total Funds	31.12.22 Unrestricted Total Funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	14	428,476	427,604
CURRENT ASSETS			
Stocks	15	8,838	15,775
Debtors	16	380,806	230,263
Cash at bank and in hand		<u>1,025,833</u>	<u>949,675</u>
		1,415,477	1,195,713
CREDITORS			
Amounts falling due within one year	17	<u>(658,935)</u>	<u>(625,028)</u>
NET CURRENT ASSETS		756,542	570,685
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,185,018</u>	<u>998,289</u>
NET ASSETS		<u>1,185,018</u>	<u>998,289</u>
FUNDS OF THE CHARITY	20		
Unrestricted funds		<u>1,185,018</u>	<u>998,289</u>
TOTAL CHARITY FUNDS		<u>1,185,018</u>	<u>998,289</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements were approved by the Board of Trustees and authorised for issue on 11th July 2024 and were signed on its behalf by:



Kevin Mackway-Jones – Chair of Trustees
Company number 04580873

The notes on pages 26 to 40 form part of these financial statements

ADVANCED LIFE SUPPORT GROUP

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st December 2023

		31.12.23	31.12.22
	Notes	£	£
Cash flow from operating activities:			
Cash generated from operations	23	87,603	17,448
Net cash provided by operating activities		<u>87,603</u>	<u>17,448</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(15,793)	(12,811)
Interest received		<u>4,348</u>	<u>1,610</u>
Net cash used in investing activities		<u>(11,445)</u>	<u>(11,201)</u>
Change in cash and cash equivalents in the reporting period		76,158	6,248
Cash and cash equivalents at the beginning of the reporting period		<u>949,675</u>	<u>943,427</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,025,833</u></u>	<u><u>949,675</u></u>

The notes on pages 26 to 40 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st December 2023

1. LEGAL FORM AND OTHER INFORMATION

Advanced Life Support Group is a private charitable company limited by guarantee, which was incorporated in England. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10. The registered office is:

29-31 Ellesmere Street
Swinton
Manchester
M27 0LA

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are presented in sterling and rounded to the nearest pound.

Preparation of the accounts on a going concern basis

The Trustees have prepared the accounts on a going concern basis, as the Charity now looks to have recovered from the COVID-19 pandemic. They believe that they have adequate reserves, after reviewing the reserve policy and increasing the policy to a 6 month foreseeable fixed expenditure and has the funds in place to deal with potential future risks to the charity.

Key estimates and judgements

Income

All income is recognised once the charity has entitlement to the funds, any performance conditions attached to the items(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. The following specific policies apply to categories of income:

Income from grants, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Training Course Fees are included on a receivable basis. Course fees from some courses are invoiced in advance and, therefore, deferred and included in income in the relevant financial year when the course is held.

Royalties are included in income when notification of entitlement is received from the publisher. The Royalties received are shown net of amounts payable to overseas partners, which are due as a contribution for translating the publications.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st December 2023

Venue Hire is included in other income when an invoice is raised following the use of the venue. Investment income relates to interest received from bank deposits and is included in income when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered, and has been classified under headings that aggregate all cost related to the category.

Charitable activities

This includes costs of the charity incurred in the delivery of its activities and services.

Governance costs

The costs include external audit, legal advice for trustees and costs associated with constitutional and statutory requirements including the cost of trustee meetings and preparing statutory accounts. They also include the costs associated with the strategic management of the charity including employee attendance at meetings and administrative support to the trustees.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include Finance, IT, HR, Health & Safety and Building, Marketing and governance costs which support the Charity's activities. Where costs cannot be directly attributed to particular headings, they have been allocated to support costs on a basis consistent with the use of resources (i.e. staff time spent, floor space etc).

Tangible fixed assets

Assets costing £100 or more, and with an expected useful life of more than one year, are capitalised at cost.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

- Long leasehold property - over 50 years straight line
- Course equipment - over 3 years straight line
- Office equipment - over 5 years straight line
- Computer Equipment - over 3 years straight line

The Trustees have reviewed the residual value of the leasehold property as at 31 December 2023 and have the view that it is at least the "deemed cost" of £400,000, and therefore the depreciable amount is zero. In accordance with the Companies Act 2006 all tangible assets are to be depreciated. The Trustees do regular impairment reviews.

Stocks

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete items. Cost is determined using the First In, First Out (FIFO) methodology.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st December 2023 - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs

The charity contributes to a group Personal Pension Plan, which is a defined contribution scheme, operated by Foster De Novo for all eligible employees. Contributions to the scheme are charged to the Statement of Financial Activities as and when they become payable.

Donated services

The Trustees have reviewed the guidance in Charities SORP (FRS 102) (effective 1 January 2019) in relation to volunteers. The guidance states that donated services must be recognised as income when the following criteria are met: there is entitlement to the donation, it is probable that the economic benefits from the donation will flow to the charity, and the measurement of the donation can be measured reliably.

The trustees have agreed that although the first two criteria are met, the fair value or value to the charity could not be measured reliably: that the cost to the charity of producing a value would be prohibitive and that the users of the accounts would not benefit by a better understanding if the valuation was included.

Debtors

Debtors are recognised at the settlement amount due.

Prepayments

Prepayments are valued at the amount prepaid.

Cash

Cash comprises bank deposits. For some accounts a notice period is required for funds withdrawn.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

ADVANCED LIFE SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2023 - continued

4. INVESTMENTS

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>4,348</u>	<u>1,610</u>

5. OTHER

	31.12.23	31.12.22
	£	£
Insurance Income received	5,729	-
Government grants received	<u>-</u>	<u>2,853</u>
	<u>5,729</u>	<u>2,853</u>

6. INCOME FROM CHARITABLE ACTIVITIES

		31.12.23	31.12.22
	Activity	£	£
Course fees and course materials	Run, develop & quality assure courses	1,884,930	1,546,548
Royalties	Run, develop & quality assure courses	<u>309,973</u>	<u>251,479</u>
		<u>2,194,903</u>	<u>1,798,027</u>

ADVANCED LIFE SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2023 - continued

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 8) £	Support costs (see note 9) £	Totals £
Run, develop & quality assure courses	<u>1,879,021</u>	<u>139,230</u>	<u>2,018,251</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.23 £	31.12.22 £
Staff costs (<i>Note 2023 includes contractor costs</i>)	955,528	809,874
Other operating leases	4,927	7,059
Rates and water	6,431	6,133
Insurance	11,222	10,478
Light and heat	12,099	12,185
Telephone	2,561	2,357
Postage and stationery	11,813	10,093
Bad debts	11,584	6,214
Course related costs including materials	644,781	540,563
CAI CD costs	0	13,370
Marketing and professional fees	63,255	80,510
Professional IT costs and support	40,380	31,274
Repairs and renewals	72,054	52,257
Staff training, travel and expenses	17,408	7,584
Depreciation	14,325	12,355
Interest payable and similar charges	10,653	11,699
	<u>1,879,021</u>	<u>1,614,005</u>

9. SUPPORT COSTS

	31.12.23 £	31.12.22 £
Finance	702	808
Information technology	12,416	10,363
HR, Health & Safety & Building	12,416	10,363
Marketing	24,831	20,725
Governance costs	88,865	75,513
	<u>139,230</u>	<u>117,772</u>

Where costs cannot be directly attributed to each support cost they have been apportioned, based on staff time spent and floor space used, as appropriate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2023 - continued

10. NET (INCOME)/EXPENDITURE

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	14,921	12,869
Other operating leases	<u>5,132</u>	<u>5,062</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees received remuneration or other benefits for the year ended 31 December 2023, nor for the year ended 31 December 2022.

Trustees' expenses

During the year 5 Trustees were reimbursed travelling expenses for attendance at the conference and course days and this totalled £919 (2022 £284).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st December 2023 – continued

12. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries (including child care costs)	897,190	741,739
Social security costs	78,417	77,481
Other pension costs	86,091	80,640
	<u>1,061,698</u>	<u>899,860</u>

Allocated to:

	31.12.23	31.12.22
	£	£
Charitable activities	955,528	809,874
Governance	63,702	53,992
Support	42,468	35,994

Wages and salaries have been reduced by way of salary sacrifices as requested by a number of employees and alternative payment made as follows:

Childcare costs	-	450
Additional pension contribution	29,632	26,605

The average number of total employees (headcount) during the year was as follows:

	31.12.23	31.12.22
Charitable Activities	22	20
Governance	1	1
Support	1	1
	<u>24</u>	<u>22</u>

The full time equivalent number of employees was 20 (2022 - 22).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2023 - continued

12. STAFF COSTS continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000

	31.12.23	31.12.22
£70,000 - £79,999	2	2
£80,000 - £89,999	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

Key management personnel of the charity comprise the Trustees and Senior Leadership Team. Total key management personnel remuneration was £300,946 (2022 £260,760).

The higher paid members of staff also received pension contributions of £41,760 (2022 £38,605) of which £22,463 (2022 £20,241) is from salary sacrifice.

13. AUDITOR'S REMUNERATION

The audit fees (excluding VAT) charged during the year were £12,270 (2022 - £11,500).

Fees charged (excluding VAT) for other services during the year were £290 (2022 - £275).

ADVANCED LIFE SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2023 - continued

14. TANGIBLE FIXED ASSETS

	Leasehold Land and Buildings	Course Equipment	Office Equipment	Computer Equipment	Totals
COST	£	£	£	£	£
At 1 January 2023	400,000	134,542	39,869	100,689	675,100
Additions	-	10,352	500	4,941	15,793
Disposals	-	(27,266)	(12,925)	(18,643)	(58,834)
At 31 December 2023	<u>400,000</u>	<u>117,628</u>	<u>27,444</u>	<u>86,987</u>	<u>632,059</u>
DEPRECIATION					
At 1 January 2023	-	124,065	37,762	85,669	247,496
Charge for year	-	3,030	866	11,025	14,921
Estimated on disposal	-	(27,266)	(12,925)	(18,643)	(58,834)
At 31 December 2023	<u>-</u>	<u>99,829</u>	<u>25,703</u>	<u>78,051</u>	<u>203,583</u>
NET BOOK VALUE					
At 31 December 2023	<u>400,000</u>	<u>17,799</u>	<u>1,741</u>	<u>8,936</u>	<u>428,476</u>
At 31 December 2022	<u>400,000</u>	<u>10,477</u>	<u>2,107</u>	<u>15,020</u>	<u>427,604</u>

The Original cost of the Leasehold land and buildings was £572,112. The Leasehold Property was valued at £400,000 on an open market basis in August 2012 by Robert Pinkus & Co, Chartered Surveyors, and at that stage the property was revalued downward to £400,000, and the impairment went to the SOFA. On transition to FRS102 this value was adopted by the Trustees as the "deemed cost".

15. STOCKS

	31.12.23	31.12.22
	£	£
Stock of course materials	<u>8,838</u>	<u>15,775</u>

ADVANCED LIFE SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2023 - continued

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	93,436	82,392
Prepayment and accrued income	<u>287,370</u>	<u>147,871</u>
	<u>380,806</u>	<u>230,263</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	140,634	83,218
Accruals and deferred income	489,308	513,499
Taxation and social security	21,459	21,228
Other creditors	<u>7,534</u>	<u>7,083</u>
	<u>658,935</u>	<u>625,028</u>

18. DEFERRED INCOME

	£
Balance as at 1 January 2023	392,526
Amount released to Income from Charitable activities	(366,615)
Amount deferred in year	<u>304,105</u>
Balance as at 31 December 2023	<u>330,016</u>

19. COMMITMENTS

Operating lease commitments

At 31st December 2023 the charity had total future minimum lease payments under non-cancellable operating leases as set out below:

	31.12.23	31.12.22
	£	£
Not later than one year	5,163	4,321

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st December 2023 - continued

20. MOVEMENT IN FUNDS

	At 1.1.2023 £	Net movement in funds £	At 31.12.2023 £
Unrestricted funds			
General fund	998,289	186,729	1,185,018
TOTAL FUNDS	<u>998,289</u>	<u>186,729</u>	<u>1,185,018</u>
2022 Comparatives	927,576	70,713	998,289

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,204,980	2,018,251	186,729
TOTAL FUNDS	<u>2,204,980</u>	<u>2,018,251</u>	<u>186,729</u>
2022 Comparatives	1,802,490	1,731,777	70,713

ADVANCED LIFE SUPPORT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st December 2023 - continued

21. PENSION COMMITMENTS

The group Personal Pension Plan is a defined contribution scheme, and is open to all employees. Employee contributions are not compulsory. The employer contribution is either 7% or 7.5%. Some employees have accepted a salary sacrifice in exchange for additional pension contribution.

The pension cost to the charity for the year was £86,091 including Term Assurance of £4,073 (2022 £80,640 including Term Assurance of £3,956).

At the year-end there were outstanding contributions payable to the scheme of £7,534 (2022 £7,082).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

23. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23	31.12.22
	£	£
Net income for the reporting period (as per the statement of financial activities)	186,729	70,713
Adjustments for:		
Depreciation charges	14,921	12,869
Interest received	(4,348)	(1,610)
Decrease/(increase) in stocks	6,937	(8,699)
Increase in debtors	(150,543)	(40,009)
Increase/(decrease) in creditors	33,907	(15,815)
Net cash provided by operating activities	<u>87,603</u>	<u>17,449</u>

24. ANALYSIS OF CHANGES IN NET DEBT

	At start of year	Cashflows	At year end
	£	£	£
Cash	949,675	76,158	1,025,833
Cash equivalents	-	-	-
TOTAL	<u>949,675</u>	<u>76,158</u>	<u>1,025,833</u>