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**ADVANCED LIFE SUPPORT GROUP**

**Company Limited by Guarantee**

Registered Company No. 4580873

Registered Charity No. 1095478

**ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2008**

**Registered Auditors**

**Harry Sager & Co**

**Chartered Certified Accountants**

69 Middleton Road

Crumpsall, Manchester, M8 4JY

Tel: 0161 721 4311

Fax: 0161 721 4539

e-mail: [harry@harrysager.co.uk](mailto:harry@harrysager.co.uk)

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**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**

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**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**TRUSTEES' ANNUAL REPORT**

The Trustees present their annual report, together with the audited accounts for the year ended 31<sup>st</sup> December 2008.

The report and accounts have been prepared in accordance with Part VI of the Charities Act 1993 and the Charities (Accounts and Reports) Regulations 2005, with the accounting policies set out on pages 13 & 14 of the attached accounts and comply with the charitable company's Memorandum and Articles of Association, applicable laws, and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" issued in March 2005.

**CHARITY NAME**

Advanced Life Support Group is also known as:-

Advanced Life Support Courses (North West)

**REGISTERED NO'S**

Company No.      4580873

Charity No.      1095478

**TRUSTEES**

The Trustees, who all served during the year, are as follows:-

Mr Peter Driscoll  
Dr. Carl Gwinnutt (resigned 04/07/2008)  
Dr. Barbara Phillips  
Prof. Terence Wardle  
Prof. Kevin Mackway-Jones  
Mr Kim Hinshaw  
Mr. Alan Charters (appointed 30/01/08)  
Dr. John Leigh (appointed 30/01/08)

**SECRETARY AND CHIEF EXECUTIVE OFFICER**

Mrs Susan Wieteska

**PRINCIPAL AND REGISTERED OFFICE**

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

Telephone:      0161 794 1999  
Fax:              0161 794 9111  
E.Mail:           \*\*\*\*@alsg.org  
website:        [www.alsg.org](http://www.alsg.org)

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**TRUSTEES' ANNUAL REPORT**

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**PROFESSIONAL ADVISORS:**

**Bankers:**

Royal Bank of Scotland PLC  
Navigation House  
Furness Quay  
The Quays  
Salford  
M5 2XZ

**Solicitors:**

Graham Leigh Pfeffer & Co.  
672 Bolton Road  
Pendlebury  
M27 8FH

**Auditors:**

Harry Sager & Co.  
Chartered Certified Accountants  
69 Middleton Road  
Crumpsall  
Manchester  
M8 4JY

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**TRUSTEES' ANNUAL REPORT**

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**ADVANCED LIFE SUPPORT GROUP IN 2008**

**Structure, Governance and Management**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 4<sup>th</sup> November 2002 and registered as a charity on 20<sup>th</sup> January 2003. Prior to this the organisation had been registered as an unincorporated charity (1024554) since 4<sup>th</sup> August 1993 and all funds were transferred to the charity company on 1<sup>st</sup> January 2003. The company was incorporated under the Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

**Recruitment and Appointment of Trustee Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Trustee Committee. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. Work continued in 2008 and is continuing in 2009 to balance the Trustee Committee.

**Trustee Induction and Training**

All 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 attend induction training to 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 including trustee job description and induction/training process
- The main documents which set out the operational framework for the charity including Memorandum and Articles
- The current 5 year strategic plan and annual detailed business plan
- The latest published accounts

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**TRUSTEES' ANNUAL REPORT**

(Continued)

**Risk Management**

The trustees and senior management team have conducted a review of the major risks to which the charity is exposed. A risk management document has been prepared which details the systems, procedures and other actions which have been taken to mitigate the risks. The areas covered relate to *Governance and Management Issues*, *Operational Risks* – both from an educational and a staffing, legal and environmental issues standpoint. This risk management document is reviewed annually as part of the planning cycle.

**Organisational Structure**

The Advanced Life Support Group has a Trustee Committee that meets face-to-face on at least 3 occasions each year, other meetings are held by telephone conference and email discussion forum. This committee is responsible for the strategic direction and policy of the charity. At present there are seven members all from clinical backgrounds. The Secretary, CEO and Deputy CEO also sit on the Committee but have no voting rights.

A scheme of delegation is in place and day to day responsibility for the charity activities rest with the Chief Executive Officer and the Deputy Chief Executive Officer. There are 21 full and part-time employees working within the Manchester offices who are responsible for all areas of activity. A network of over 7,500 volunteers internationally support the training activities and a series of 14 volunteer working groups direct the clinical content and policy for individual course types.

**Related Parties**

In so far as it is complimentary to the charity's objects, the charity is guided by national and international policy.

**Objectives and Activities**

During 2008, the charity has continued its three core policies and the related activities as outlined below in furtherance of the objects "to preserve life by providing training and education to the general public and in particular but not exclusively to doctors, nurses and other members of the medical profession, in life saving techniques in particular regarding advanced trauma, cardiac and paediatric life support treatment":

**• Training Course Provision**

The aim is to provide training using standardised teaching packages to enable candidates to use a structured approach to a variety of clinical and non-clinical situations where the life of the patient may be compromised. The courses are all intensive and are based around tried and tested methods.

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**TRUSTEES' ANNUAL REPORT**

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• **Training Course Development**

The group have made great efforts to develop training course packages to fill any gaps in the existing range available. All of the packages are didactic, comprehensive, consistent and are structured in such a way that other groups can deliver them. This approach ensures that the 'system' of care is available to a much wider number of people.

• **Research and Quality Control Function**

The group is often pioneering new courses and consolidating existing ones. It is important for the credibility of the courses, the providers and the instructors that research is carried out to audit their effectiveness. This research and quality control function is also undertaken by the central administrative function of ALSG.

**ACHIEVEMENTS AND PERFORMANCE**

**Courses**

Course activity in 2008 remained at a similar level to 2007. Overseas activity continues with a focus on introducing new courses into countries where we have existing partnerships.

Work to optimise the use of the virtual learning environment for all of our courses continues throughout 2008 and into 2009 with a major development underway for the transfer, major incident, obstetric and acute medical emergencies courses.

The *pre-hospital obstetric emergency course* was launched in September 2008 and work will continue in 2009 to consolidate this package.

The Manchester Triage System is beginning to be more formally adopted internationally, and this will continue in 2009.

**Collaborations**

The collaborations with Childhealth Advocacy International on the *emergency maternal and child health* course programme and with the Royal College of Paediatrics & Child Health (RCPCH) and the National Society for the Prevention of Cruelty to Children (NSPCC) on the *recognition and response in child protection* course programme continued in 2008 and 2009. Work continued on the development of the second level course *child protection in practice*, this is also in collaboration with RCPCH and NSPCC and the delayed launch is expected for summer 2009. Funding has been provided via the RCPCH from the Johnson & Johnson Paediatric Institute and the NSPCC to undertake the development work.

The *emergency maternal, neonatal and child health* programme continues to grow from strength to strength and the programme has been implemented in the Gambia. There are several other countries who have already requested the programme when funding is available. The APLS-CD scheme continues to provide funding for this project and ALSG have been working actively to consolidate the strategic direction of this programme.

ALSG is an active and founding member of a new consortium which is being developed to focus on emergencies in maternal, neonatal and child health in Developing Nations. This consortium is UK-based.

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**TRUSTEES' ANNUAL REPORT**

[Continued]

**Research**

Research and conference presentations have continued during 2008. This area is recognised as important to provide evidence to underpin our activities and also to raise the profile of the organisation outside our traditional user groups. In 2008/2009, we will be reporting on the research funded by the Laerdal Foundation to evaluate the development and implementation of the combined VLE and face-to-face model for the *advanced paediatric life support course*. A poster based on this work was presented at the Association for Medical Education Europe (AMEE) Conference in September 2008 and a follow-up poster has been accepted at the same conference in September 2009. In addition, a poster has been accepted based on the *recognition and response in child protection* course. In addition to research and evaluation on specific projects/development, we continue to elicit feedback from our past candidates during the year.

**Lobbying**

Changes in structures for career progression in the NHS and to consultant contracts have continued to cause concern. In early 2008, we were fortunate to have a meeting with a key stakeholder who has agreed to support our work and during 2008/2009 we are continuing to lobby. This work has been undertaken jointly with the Resuscitation Council (UK).

ALSG, together with our partners CAI, are also lobbying key stakeholders involved in emergency maternal, neonatal and child health to promote Millennium Development Goals 4 and 5.

**Organisational Issues**

During 2008 we successfully completed a programme of key competency training for all members of staff to diminish reliance on key people.

During 2008 the booking system for the *advanced paediatric life support* course including the income for CAI CD-ROMS changed temporarily with candidates booking on line course centrally and in 2009 this has reverted to the previous system, where they book this with a local centre. Therefore for continuity we have presented the figures in the 2008 accounts according to the original system.



**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**TRUSTEES' ANNUAL REPORT**

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**FINANCIAL REVIEW**

During the year the Charity's total income was £1,207,712 (2007 £1,201,365), and the overall performance recorded a deficit of £3,365 (2007 surplus £13,442), resulting in a similar decrease in reserves.

**Principal Funding Sources**

There are several main sources of funding:

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

The funding for the development of the RCPCH/NSPCC/ALSG *child protection in practice* programme continues to be used as we complete the project in 2009

**Investment Policy**

Aside from retaining a prudent amount in reserves each year the charity's funds are to be spent in the short term so there are no funds for long term investment.

**Reserves Policy**

The Trustees' policy is that the "free reserves", i.e. funds not already invested in fixed assets, (less mortgage loan), should be retained to meet foreseeable fixed expenditure (including purchase of fixed assets) over a period of 3 months, and this would require approximately £150,000. 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 and course materials. As at 31<sup>st</sup> December 2008, these reserves which include deferred income amount to £38,722. The free reserves, therefore, fall short of the desired level. The Trustees intend to continue to contain costs and strive to generate sufficient income to enable free reserves to be built up to the target level.

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**TRUSTEES' ANNUAL REPORT**

[Continued]

**Plans for Future Periods**

In 2009/10, ALSG are continuing to focus on the review of all our existing courses to ascertain if a move can be made to a combination of VLE and face-to-face delivery. This continues to require an investment of financial and staffing resources in 2009/10.

During 2009/10, ALSG are applying for European funding for two projects with partners from existing and new ALSG course centres internationally and technical partners based in the UK. These projects are focussing on the translation and internationalisation of the paediatric and major incident courses.

In 2010 major work will also be required to ensure that our existing courses comply with the updated International Liaison Committee on Resuscitation (ILCOR) guidelines. The main focus of activity will be in December 2010.

Work will commence in 2009 and be completed in 2010 to invest financial and staff resources in introducing new teaching technologies into ALSG courses and this will include an investment in IT hardware and software. Plans have also been approved to fit CCTV within the building and the car park to provide added security.

**Approved and Signed on behalf of the Trustees**



**Mr. Peter Driscoll**  
**Chairman of Trustees**

**4th June 2009**

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company Law requires the trustees (who are directors of the company for the purpose of the Companies Act) to prepare accounts which give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose, with reasonable accuracy the financial position of the charity and to enable them to ensure that the accounts comply with Companies Act 1985. 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.

## **INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF ADVANCED LIFE SUPPORT GROUP**

We have audited the accounts of Advanced Life Support Group for the year ended 31<sup>st</sup> December 2008 on pages 11 to 18. These accounts have been prepared under the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

The trustees' (who are also the directors of Advanced Life Support Group for the purposes of company law), responsibilities for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees' Report is consistent with the accounts.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any misstatements within it.

### **BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the accounts.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard – Provisions available for Small Entities, in the circumstances set out in Note 10 to the accounts.

### **OPINION**

In our opinion:

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31<sup>st</sup> December 2008 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- the accounts have been properly prepared in accordance with the Companies Act 1985 and
- the information given in the Trustees' Report is consistent with the financial statements.

**HARRY SAGER & CO**  
**REGISTERED AUDITORS**  
**CHARTERED CERTIFIED ACCOUNTANTS,**  
**69 MIDDLETON ROAD,**  
**CRUMPSALL, M8 4JY**

*Harry Sager*

**4th June 2009**

**ADVANCED LIFE SUPPORT GROUP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2008**

		<u>2008</u> <u>TOTAL FUNDS</u>	<u>2007</u> <u>TOTAL FUNDS</u>
<u>NOTES</u>		<u>£</u>	<u>£</u>
<b><u>INCOMING RESOURCES</u></b>			
<b>Incoming resources from Generated Funds:</b>			
Investment Income.....	2	1,358	4,993
<b>Incoming resources from Charitable Activities:</b>			
Training Course Fees .....		615,073	617,156
Sale of Course Materials.....		469,553	475,768
C D Sales.....		64,511	69,840
Royalties .....		38,876	22,946
<b>Other Incoming Resources:</b>			
Venue Hire.....		<u>18,341</u>	<u>10,932</u>
<b><u>TOTAL INCOMING RESOURCES</u></b> .....		<b><u>1,207,712</u></b>	<b><u>1,201,635</u></b>
<b><u>RESOURCES EXPENDED</u></b> 3			
Charitable Activities .....		1,097,643	1,087,885
Governance Costs.....		<u>113,434</u>	<u>100,308</u>
<b><u>TOTAL RESOURCES EXPENDED</u></b> .....		<b><u>1,211,077</u></b>	<b><u>1,188,193</u></b>
<b><u>NET (OUTGOING)/INCOMING RESOURCES</u></b> .....			
		( 3,365)	13,442
<b><u>RECONCILIATION OF FUNDS</u></b>			
Total Funds brought forward.....		218,377	630,285
Branch Funds Transferred .....		<u>-</u>	<u>(425,350)</u>
<b>Total Funds carried forward ....</b>		<b><u>215,012</u></b>	<b><u>218,377</u></b>

**ADVANCED LIFE SUPPORT GROUP**  
**BALANCE SHEET AS AT 31ST DECEMBER 2008**

		<u>2008</u>		<u>2007</u>	
	<u>NOTE</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b><u>FIXED ASSETS</u></b>					
TANGIBLE .....	5	575,602		576,643	
<b><u>CURRENT ASSETS</u></b>					
STOCK OF COURSE					
MATERIALS .....		10,510		9,899	
DEBTORS .....	6	88,976		121,207	
CASH AT BANK & IN HAND .		79,389		59,539	
		<u>178,875</u>		<u>190,645</u>	
<b><u>CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)</u></b>					
BANK LOAN .....	7	16,500		9,000	
OTHER TAXES AND SOCIAL SECURITY .....		11,826		4,728	
ACCRUALS .....		22,508		14,461	
DEFERRED INCOME .....		95,423		85,621	
OTHER CREDITORS .....		91,319		116,189	
		<u>237,576</u>		<u>229,999</u>	
<b><u>NET CURRENT (LIABILITIES)</u></b>		( 58,701)		( 39,354)	
		516,901		537,289	
<b><u>CREDITORS: (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)</u></b>					
BANK LOAN .....	7	301,889		318,912	
		<u>215,012</u>		<u>218,377</u>	
<b><u>REPRESENTED BY UNRESTRICTED FUNDS</u></b>		<u>215,012</u>		<u>218,377</u>	

Approved by the Board of Trustees on 4th June 2009



Mr P. Driscoll - Chairman

The notes on pages 13 to 18 form part of these accounts.

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The Accounts have been prepared under the Historical Cost Convention, in accordance with the Companies Act 1985, applicable accounting standards, and comply with the Statement of Recommended Practice 'Accounting by Charities' issued by the Charity Commissioners in March 2005, and the Charities Act 1993.

**b) Incoming Resources**

All incoming resources are included in the statement of financial activities when the conditions for receipt have been met. The following specific policies apply to categories of income.

- Training Course Fees: included on a receivable basis. Course fees are invoiced in advance and, therefore, deferred and included in income in the relevant financial year when the course is held.
- Sale of Course Materials and CD Sales: included on a receivable basis when an invoice is issued and goods dispatched.
- Royalties: included in income when notified of entitlement by publisher.
- Venue Hire: included in income on invoice following use of venue.
- Investment Income: this relates to interest from bank deposits and is included in income when receivable.

**c) Resources Expended and Allocation of Expenditure**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered, and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of resources (i.e. staff time spent, floor space etc).

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**NOTES TO THE ACCOUNTS**

(Continued)

**c) Resources Expended and Allocation of Expenditure** (continued)

- Charitable activities: Costs of the charity incurred in the delivery of its activities and services.
- Governance Costs: Costs associated with the general running of charity as opposed to those costs associated with direct charitable activities.

**d) Fixed Assets**

The cost of tangible fixed assets is written off over their useful lives as follows:-

Course equipment: slides	-	over 4 years straight line
Course equipment: others	-	over 2 years straight line
Office equipment	-	over 5 years straight line
Computer equipment	-	over 2 years straight line

**e) Stock of Course Materials**

Stock is stated at the lower of cost or net realisable value.

**f) Operating Leases**

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

**g) Pension Costs**

The charity contributes to a group Personal Pension Plan operated by MGM Insurance for all eligible employees, and contributions to the scheme are charged to the Statement of Financial Activities as and when they become payable.

**h) Cash Flow Statement**

The Charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from producing a Cash Flow Statement on the grounds that it is a small charity.



**ADVANCED LIFE SUPPORT GROUP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2008**

(Continued)

	<u>2008</u>	<u>2007</u>
	<u>£</u>	<u>£</u>
<b>2. <u>INVESTMENT INCOME</u></b>		
Bank Deposit Interest.....	<u>1,358</u>	<u>4,993</u>
<b>3. <u>RESOURCES EXPENDED</u></b>		
<b>Charitable Activities</b>		
Bad Debts .....	3,962	( 6,208)
Bank Interest .....	17,625	22,183
Course Materials .....	225,475	250,467
C D Costs .....	38,190	59,489
Equipment Rental.....	43,047	46,852
Exchange Rate Translation .....	212	225
Insurance, light & Heat .....	5,930	8,608
Legal .....	-	2,644
Printing, Postage & Stationery .....	26,209	29,931
Professional IT costs & Support .....	21,118	13,385
Rates & Water .....	5,432	6,524
Repairs & Renewals.....	8,679	9,541
Credit Card & Switch Charges .....	17,491	20,043
Special Projects, Travel, Venue & Meals .....	212,061	216,580
Staff Costs.....	432,731	375,242
Sundry expenses (incl Training Fees)	8,983	13,582
Telephone Charges .....	5,768	13,259
Website Costs.....	19,725	-
Depreciation .....	5,005	5,538
	<u>1,097,643</u>	<u>1,087,885</u>
<b>Governance Costs</b>		
Audit & Accountancy Charges .....	18,765	10,549
Bank Interest .....	1,958	2,465
Equipment Rental.....	2,266	2,466
Insurance, Light & Heat .....	3,552	4,311
Professional IT Fees & Support .....	2,346	1,487
Rent, Rates and Water .....	604	725
Repairs & Renewals.....	964	1,060
Staff Costs.....	82,675	76,547
Telephone & Sundry expenses .....	304	698
	<u>113,434</u>	<u>100,308</u>

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**NOTES TO THE ACCOUNTS**

(Continued)

	<u>2008</u>	<u>2007</u>
	<u>£</u>	<u>£</u>
<b>4. STAFF COSTS</b>		
Wages & Salaries.....	443,688	398,632
Social Security Costs.	41,359	28,794
Pension Costs.....	<u>30,359</u>	<u>24,363</u>
	<b><u>515,406</u></b>	<b><u>451,789</u></b>
Allocated to		
Charitable Activities	432,731	375,242
Governance	82,675	76,547

In addition, a great amount of time, the value of which it is impossible to reflect in these accounts is donated by thousands of volunteer instructors throughout the UK and overseas.

No Employee earned £60,000 per annum or more

The average number of full time and part time employees analysed by function was:

Charitable Activity.....	18	20
Governance.....	<u>3</u>	<u>3</u>
	<b><u>21</u></b>	<b><u>23</u></b>

**5. FIXED ASSETS**

Tangible Fixed Assets held for continuing use in the charity's activities:

	Freehold Land & Buildings	Course Equipment	Office Equipment	Computer Equipment	Total
<b>Cost</b>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
At 1 <sup>st</sup> January 2008.....	572,112	65,223	23,230	20,578	681,143
Additions.....	-	2,004	1,045	915	3,964
<b>At 31<sup>st</sup> December 2008....</b>	<b><u>572,112</u></b>	<b><u>67,227</u></b>	<b><u>24,275</u></b>	<b><u>21,493</u></b>	<b><u>685,107</u></b>
<b>Depreciation:</b>					
At 1 <sup>st</sup> January 2008.....	-	62,933	21,448	20,119	104,500
Charge for Year.....	-	3,292	797	916	5,005
<b>At 31<sup>st</sup> December 2008...</b>	<b><u>-</u></b>	<b><u>66,225</u></b>	<b><u>22,245</u></b>	<b><u>21,035</u></b>	<b><u>109,505</u></b>
<b>Net Book Value</b>					
<b>At 31<sup>st</sup> December 2008</b>	<b>572,112</b>	<b>1,002</b>	<b>2,030</b>	<b>458</b>	<b>575,602</b>
<b>At 31<sup>st</sup> December 2007</b>	<b>572,112</b>	<b>2,290</b>	<b>1,782</b>	<b>459</b>	<b>576,643</b>

The Trustees are of the opinion that the market value of the freehold land and buildings is in the region of £500,000.

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**NOTES TO THE ACCOUNTS**

(Continued)

	<u>2008</u>	<u>2007</u>
	<u>£</u>	<u>£</u>
<b>6. <u>DEBTORS</u></b>		
Due within one year		
Other Debtors.....	64,598	63,000
Prepayments .....	<u>24,378</u>	<u>58,207</u>
	<b><u>88,976</u></b>	<b><u>121,207</u></b>

**7. BANK LOAN**

The loan is secured by a legal charge to Royal Bank of Scotland Plc over the Land and Buildings at 27-31 Ellesmere Street, Swinton, Manchester.

The bank loan is repayable as follows:

	<u>2008</u>	<u>2007</u>
	<u>£</u>	<u>£</u>
Within one year	16,500	9,000
Between two and five years	66,000	43,000
In five years or more	235,889	275,912

**8. PENSION COSTS**

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% depending on staff grade.

The pension cost to the charity for the year was £30,359 (2007 £24,363)

At the year end there were outstanding contributions payable to the scheme of £3,179 (2007 £2,497).

**9. TRANSACTIONS WITH TRUSTEES**

- a) During the year three Trustees were reimbursed for travelling expenses and this totalled £144 (2007-four Trustees reimbursed £1,033).
- b) None of the Trustees received remuneration from the charity.

**ADVANCED LIFE SUPPORT GROUP**  
**YEAR ENDED 31ST DECEMBER 2008**  
**NOTES TO THE ACCOUNTS**

(Continued)

	<u>2008</u>	<u>2007</u>
	<u>£</u>	<u>£</u>
<b>10. <u>AUDITORS REMUNERATION</u></b>		
Audit Fees	12,765	5,549
Accountancy Charges	<u>6,000</u>	<u>5,000</u>
	<b><u>18,765</u></b>	<b><u>10,549</u></b>

In common with many entities of our size and nature, we use our Auditors to assist with the preparation of the accounts.

**11. COMMITMENTS**

**Operating Leases**

At 31<sup>st</sup> December 2008 the charity, had annual commitments under non-cancellable operating leases for premises and office equipment as follows:-

	<u>2008</u>	<u>2007</u>
	<u>£</u>	<u>£</u>
Operating leases which expire:-		
Within one year	10,756	2,466
Within two to five years	23,021	31,766