

Registered Company Number: 4580873 (England and Wales)
Registered Charity Number: 1095478

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

ADVANCED LIFE SUPPORT GROUP



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2016

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report, together with the financial statements of the charity for the year ended 31st December 2016. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2015).

Reference and Administration Details

Charity name and registered numbers	Principal and registered office
Advanced Life Support Group Company No. 4580873 Charity No. 1095478	Advanced Life Support Group 29-31 Ellesmere Street Swinton, Manchester, M27 0LA

Trustees/Directors

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

Mr Alan Charters	Prof Kevin Mackway-Jones
Ms Kathy Doyle	Dr Barbara Phillips
Mr Peter Driscoll	Dr Martin Samuels
Dr Peter-Marc Fortune	Dr Chris Vallis
Mr Kim Hinshaw	Prof Terence Wardle

Senior Management Team
Secretary and Chief Executive Officer
Director of Operations
Director of Education
Mrs Susan Wieteska
Mrs Jennifer Antrobus
Dr Jane Mooney

Professional Advisors:	
Auditor	Bankers
Harry Sager & Co.	Royal Bank of Scotland PLC
Statutory Auditor	Navigation House
Chartered Certified Accountants	Furness Quay
69 Middleton Road	The Quays
Crumpsall	Salford
Manchester	M5 2XZ
M8 4JY	

ADVANCED LIFE SUPPORT GROUP IN 2016

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.

Recruitment and appointment of 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. A Trustee board review was discussed in 2016 and is planned for 2017/2018. If this review identifies a requirement to recruit new Trustees a bespoke recruitment strategy will be developed to allow the charity to appoint the most appropriate Trustees.

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 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

Pay and remuneration of charity's key management personnel

A Trustee pay and remuneration sub-committee chaired by the Chair of Trustees reviews and agrees the pay and remuneration of all staff each year including the Senior Management Team (SMT). Benchmarking is completed by the SMT using the XpertHR Voluntary Sector survey. The benchmark is based on the **median** pay using the following parameters:

- Number of employees: 15-50
- Income level of charity: £1-£4.9 million
- Charity sector: education
- Charity operating area: international
- Charity location: North West

Operation

The Advanced Life Support Group has a Trustee Committee that meets face-to-face on four occasions each year, other meetings are held by telephone conference and email discussion forum. The committee is responsible for the strategic direction and policy of the charity. At present there are ten members, nine from clinical backgrounds and one lay member. The Secretary/CEO, Director of Operations and Director of Education 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, Director of Operations and Director of Education. During the year 30 full and part-time employees worked within the Manchester offices and were responsible for all areas of activity. A network of over 11,000 volunteers internationally support the training activities and a series of 16 volunteer working groups direct the clinical content and policy for individual course types.

Volunteer contribution

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 over 10,000 volunteers internationally are at the heart of what we do and work alongside us to achieve our aim of saving lives by providing training.

Related Parties

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

ADVANCED LIFE SUPPORT GROUP IN 2016

OBJECTIVES AND ACTIVITIES: PURPOSES OF CHARITY

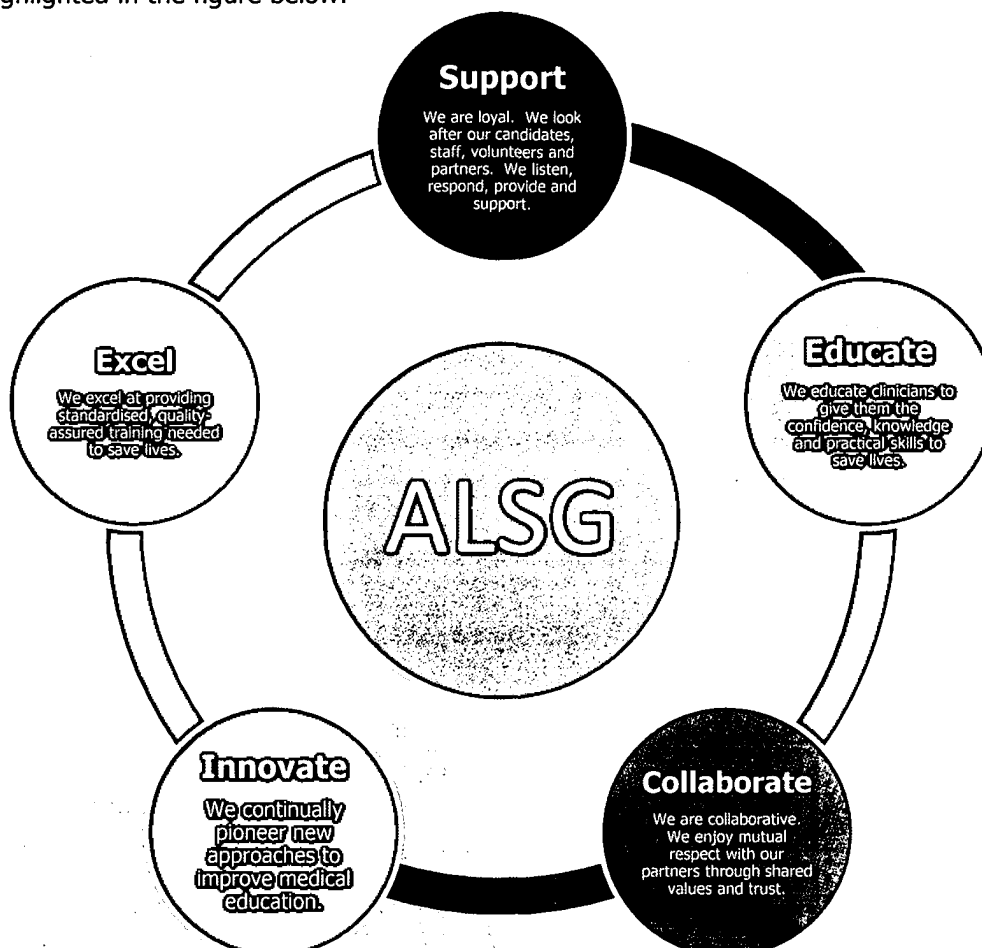
The purpose of the Charity as set out in the governing document is to "to preserve life by providing training and education to the general public and in particular but not exclusively to doctors, nurses and other members of the medical profession, in life saving techniques in particular regarding advanced trauma, cardiac and paediatric life support treatment".

Vision

ALSG is a world leader influencing and providing innovative life-saving training for everyone responding to medical emergencies.

Values

Our values are highlighted in the figure below:



During 2016, the charity has continued its three core policies and the related activities as outlined below in furtherance of the objects.

Public benefit

These policies focus on the *advancement of health and the saving of lives* and in that respect benefit all members of the public who have need for emergency care. As a result of improved care and improved outcomes this benefit extends to their families and wider communities and the economy in general. There are no restrictions to the receipt of the benefit of improved emergency care. The Charity continued to reinvest income received during the year into course development and redevelopment. This ensures that our courses are fit for purpose and achieve the maximum public benefit. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning current and future activities.

1: Training course provision

Educate | Support

- 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 or health of the patient is at risk. This ensures that the public benefit is consistent across all geographical locations. The courses are all intensive and use tried and tested educational methods.

2: Training course development

Support | Innovate | Collaborate | Excel

- The organisation has 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 organisations can deliver them. This approach ensures that the 'system' of care is available to a much wider number of people. This benefits the public in that it ensures that the reach of the charity is as wide as possible.

3: Feedback and quality control activities

Innovate | Excel

- The organisation is often pioneering new courses and consolidating existing ones. It is important for the credibility of the courses, the providers and the instructors that ALSG continues to audit course effectiveness. This ensures that the public benefit from professionals who have been trained using the most effective methods possible provides an appropriate balance between time spent on training and time devoted to patient care. This continual process of review and quality control function is also undertaken by the central administrative function of ALSG.

ACHIEVEMENTS AND PERFORMANCE

Key aims and objectives in 2016

In order that we can:

1

- Protect our values and ethos

2

- Sustain the organisation

3

- Ensure a safe and effective handover to the next generation

We aimed to achieve the following steps towards our 5-year strategic plan:	% complete
Be financially sound and have free reserves to meet 3 months fixed expenditure	100
Consolidate products in the acute psychiatry setting	70
Complete infrastructure investment and redevelopment	10
Achieve the planned activities with regard to succession planning	100
Consolidate the organisational restructuring started in 2015	90
Training course provision: run 50 courses at the local ALSG training centre	90
Training course provision: support 8342 course candidates worldwide	101
Training course provision: support 61 annually licensed centres	93
Training course development: develop and redevelop 5 course packages	150

Factors affecting performance

Despite lower than ideal levels of staffing due to maternity and sick leave, the ALSG team were able to support the courses in the ALSG training centre and in other centres around the World. This was, to a large extent, possible because of the hard work of the ALSG team and their efforts were assisted by the outputs from the lean systems review and automation, which commenced in the previous year and continued in the current one. Development activity surpassed the target and this was again due to increased members of staff being able to focus on this activity following the impact of the lean systems review and action.

In 2016, the key project, which was not completed, was the infrastructure investment and redevelopment. Staff shortages during the year meant that we were unable to release senior staff members to focus on the scoping and options appraisals required. This project has been delayed to quarter three in 2017. We also had some problems with the number of volunteer instructors available for some of the courses at the ALSG training centre. This led to five courses being cancelled. We are investigating the issues surrounding this and plan to undertake a review of instructors to help us better understand how we might mitigate this risk. We have planned and continue to implement strategies to improve this in 2017 and keep the number of courses under constant review.

1: Training course provision in 2016: Educate | Support

Key achievement: 190,000 people trained to date

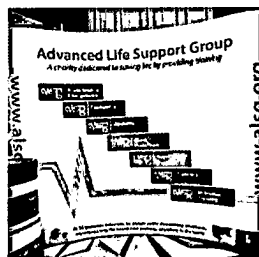


Training activities: 190,000 trained to date

During the year we continued to provide courses directly in our training centre in Swinton, Manchester. We also supported and quality assured training in 44 countries on five continents.

The ALSG core team travelled to Nepal and Vietnam to provide direct support to new and existing centres.

As part of the SAFE programme we have also continued with public training. We offered free of charge training to local community groups, schools, colleges and individual members of the public and to date have trained over 1,000 people.



In addition to the achievements outlined above, we also hosted the ALSG bi-ennial international conference in September 2016 for all of our working groups, course centres and volunteer instructors.

This event, which focused on *Education: The Practical Approach* was attended by over two hundred delegates and speakers with representatives from many of the countries running ALSG courses.

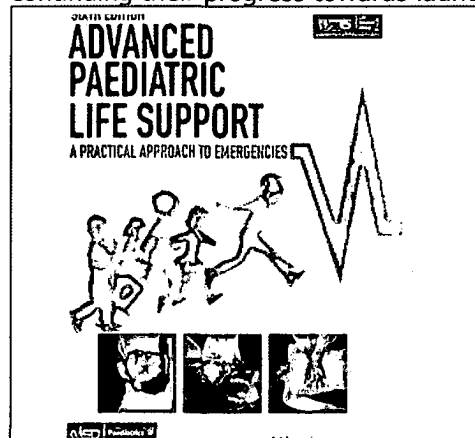


We highlighted some key themes in medical education, gave instructors the opportunity to meet the working group leads and discuss current developments and presented some new developments from ALSG.

2: Training course development in 2016: Support | Innovate | Collaborate

Key achievements: 4 updated packages launched; 12 course packages in development

Course development is an essential part of our activities as it ensures that our courses are fit for purpose and up-to-date from both a clinical and educational point of view. 2016 was a very busy year for course development with new courses continuing their progress towards launch and existing courses undergoing updates of some or all of the materials.



Early in the year, we launched our 6th edition paediatric courses and interim updates to the obstetric courses prompted by the updates in international resuscitation guidelines



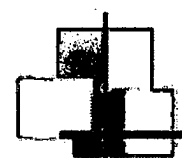
In addition, development in the area of major incident management focussed on the new course for management of hazardous materials incidents and the redevelopment of the course for the management of major incidents in the hospital to 2nd edition. Pilots of a course for those recertifying after four years was also successful and the package will be launched in Autumn 2017.

Both child protection courses continued their redevelopment cycle with the expert working groups reviewing the course reader and the supporting e-modules. The updated recognition and response course will be launched in 2017 and the child protection in practice will be launched in stages over 2017 and 2018.



The newly combined transfer course was piloted again in 2016 and the package is now almost ready for launch and this is expected for Autumn 2017.

The emergency triage course family continues to be developed with work during 2016 on the paediatric triage text. Also, pilots are underway for police and nursing and residential triage packages. Implementation of the emergency triage 3rd edition and telephone triage and advice 1st edition continues around the world. Royalty funding continues to support a triage development and evaluation officer and a PhD student.



SAFE care closer to home

The SAFE programme is ALSG's practical approach to achieving integration using SAFE clinical standards and shared systems in patient assessment and handover



Development continued on the new SAFE care closer to home programme; the acute psychiatric emergencies course and the facilitation course for those who will teach SAFE and the child protection courses

Training course delivery and development:

Collaborations and partnerships: Support | Collaborate | Excel

Working collaboratively and in partnership with 6 organisations

Collaborations remain important to ALSG and during the year we worked on projects with:

Maternal & Childhealth Advocacy
International (MCAI)

<http://www.mcai.org.uk/partners>



MCAI | Maternal & Childhealth
Advocacy International

Strengthening
Emergency
Care
programme

National Tracheostomy Safety
Programme (NTSP)

<http://www.tracheostomy.org.uk/Templates/Courses.html>



NTSP
www.tracheostomy.org.uk

Emergency
tracheostomy
training
programme

Resuscitation Council (UK)

<https://www.resus.org.uk/information-on-courses/generic-instructor-course/>



Resuscitation Council (UK)

Generic
instructor
course

Royal College of Paediatrics and Child
Health (RCPCH); National Society for
the Prevention of Cruelty to Children
(NSPCC); British Society for Paediatric
Dentistry (BSPD)

<http://www.rcpch.ac.uk/training-examinations-professional-development/continuing-professional-development-cpd/education-p-5>

RCPCH
Royal College of
Paediatrics and Child Health
Leading the way in Children's Health



British Society of
Paediatric Dentistry

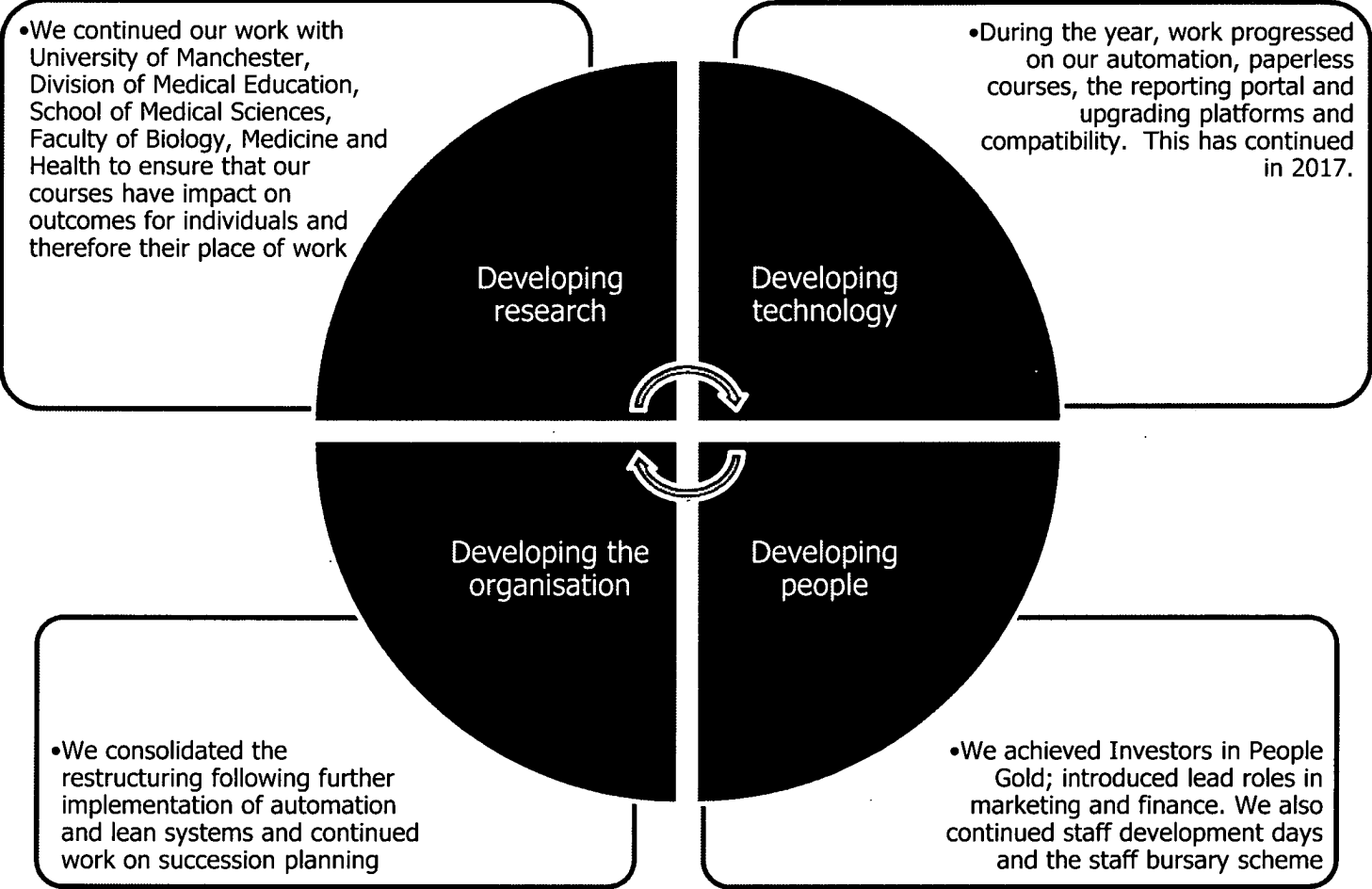
NSPCC



Child
protection
training
programmes

- In our partnership with MCAI, the APLS paediatric library scheme continues to provide funding for this important work in Developing Nations. The *Strengthening Emergency Care* programme is a strategic collaboration between MCAI and ALSG. All projects within this programme are managed jointly and resources from both organisations are deployed. At year end 31st October 2016, the income for MCAI was £262,172 and at year end 31st December 2016, the income for ALSG was 1,770,022.
- In our partnership with NTSP, we were key partners in a successful funding bid to the Health Foundation for the *Improving tracheostomy care: National quality improvement programme* and we will provide the training funded as part of that bid from 2016-2018

3: Feedback and quality assurance activities in 2016: Innovate | Excel



FINANCIAL REVIEW

During the year the Charity's total income was £1,770,022 (2015 £1,659,643), and the overall performance recorded a surplus of £58,981 (2015 surplus £104,905 revised under FRS 102), resulting in a similar increase in reserves. Support costs, expended as a percentage of income, fell slightly during the year to 6.66% (2015: 7.4% revised under FRS 102).

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:

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

Principal Risks and Risk Management

The trustees and senior management 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 document has been prepared, which details the systems, procedures and other actions that have been taken to mitigate the risks. In 2014 this was further consolidated with a stratification of risks and clear processes for risk elevation and review. In early 2016 we expanded the register to include more detail on reputational risks. Regular reviews are included of medium and high level risks and the risk map and risk management document are also reviewed annually as part of the planning cycle. In early 2017, we have further embedded the processes for monitoring low level risks with the ALSG employees.

Investment Policy

Currently, ALSG is working towards succession planning for key roles and a potential redevelopment of the building and this is restricting funds available for investment. Therefore, ALSG only invests in cash deposits in the bank with a tied current and high interest account where funds are automatically transferred by the bank to maintain an amount in the current account sufficient to cover immediate needs. We also have three new deposit accounts which were opened in 2016 following a review to ensure optimum protection of funds.

ALSG has a *cash and investment policy* and this governs investment processes and decision-making.

Reserves Policy

The Trustees consider that the ideal level of reserves as at 31st December 2016 would be £343,000, as follows

- a) £223,000 being approximately 3 months' foreseeable fixed expenditure (including purchase of fixed assets). 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.
- b) £50,000 being a fund to allow the organisation to respond quickly to the changing operating environment, where investments in research and development are more likely.
- c) £25,000 to ensure that temporary staff can be employed to ease the pressures on the organisation during episodes of long-term sickness.
- d) £45,000 set aside to support a PhD fellowship in advancing research in Triage over the next 3 years.










As at 31st December 2016, the "free reserves", i.e. funds not already invested in fixed assets, amount to £344,210, which meet the required level.

PLANS FOR FUTURE PERIODS

Key aims and objectives in 2017

The year 2017 sees the start of our next five-year strategic plan. During the five year plan we will continue to work so that we can:

- 1 •Protect our values and ethos
- 2 •Sustain the organisation
- 3 •Ensure a safe and effective handover to the next generation

In 2017, we aim to achieve the following steps towards our 5-year strategic plan:	% complete at Aug 17
Be financially sound and have free reserves to meet 3 months fixed expenditure plus a £50,000 fund for responses to specific development opportunities	 100
Accomplish the recommendations from the 2017 building review	 10
Complete the website redesign	 20
Achieve the planned activities for 2017 with regard to succession planning	 60
Accomplish the recommendations for continuing lean systems/automation review	 90
Training course provision: run 60 courses at the local ALSG training centre	 60
Training course provision: support 8342 course candidates worldwide	 60
Training course provision: support 61 annually licensed centres	 60
Training course development: develop and redevelop 6 course packages	 50

Social and environmental impact in 2017

We have a social and environmental responsibility policy and we review our social and environmental impact on an annual basis.

Each year, we have actions associated with these and in the 2017 plan we are supporting free of charge training in our local community by employing a part-time community co-ordinator, funding consumable equipment and trainers (£20,000).

We will also focus some of our building maintenance funding to review the lighting in the ALSG premises and replace it where required to reduce the environmental impact.

Auditors

The auditors, Harry Sager & Co will be proposed for reappointment at the forthcoming Annual General Meeting.

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 05/09/2017 and signed on its behalf by:



Professor Kevin Mackway-Jones, Chair of Trustees

TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST DECEMBER 2016

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 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".

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company 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 charitable company'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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ADVANCED LIFE SUPPORT GROUP (ALSG)

We have audited the financial statements of Advanced Life Support Group (ALSG) for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is 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'.

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 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 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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



HARRY SAGER F.C.C.A (Senior Statutory Auditor)
for and on behalf of Harry Sager & Co
Statutory Auditor
Chartered Certified Accountants
69 Middleton Road
Crumpsall
Manchester
M8 4JY

Date: 05/09/2017

Harry Sager & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2016

		31.12.16 Unrestricted Total Funds £	31.12.15 Unrestricted Total Funds (restated) £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	255	-
Charitable activities	6		
Run, develop and quality assure courses		1,760,281	1,645,141
Investment income	4	728	1,330
Other income	5	8,758	13,172
Total		1,770,022	1,659,643
EXPENDITURE ON			
Charitable activities	7		
Run, develop and quality assure courses		1,711,041	1,554,738
NET INCOME		58,981	104,905
RECONCILIATION OF FUNDS			
Total funds brought forward		694,018	589,113
TOTAL FUNDS CARRIED FORWARD		752,999	694,018

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BALANCE SHEET AS AT 31ST DECEMBER 2016

	Notes	31.12.16 Unrestricted Total funds £	31.12.15 Unrestricted Total funds (restated) £
FIXED ASSETS			
Tangible assets	14	408,789	434,753
CURRENT ASSETS			
Stocks	15	4,533	3,059
Debtors	16	267,115	175,456
Cash at bank		418,734	472,673
		690,382	651,188
CREDITORS			
Amounts falling due within one year	17	(346,172)	(279,886)
NET CURRENT ASSETS		344,210	371,302
TOTAL ASSETS LESS CURRENT LIABILITIES		752,999	806,055
CREDITORS			
Amounts falling due after more than one year	19	-	(112,037)
NET ASSETS		752,999	694,018
FUNDS	23		
Unrestricted funds		752,999	694,018
TOTAL FUNDS		752,999	694,018

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 2015).

The financial statements were approved by the Board of Trustees on 05/09/2017 and were signed on its behalf by:


Prof Kevin Mackway Jones –Chair of Trustees

The notes form part of these financial statements

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2016

	Notes	31.12.16 £	31.12.15 £
Cash flow from operating activities:			
Cash generated from operations	26	35,759	144,394
Interest paid		(2,335)	(3,524)
Net cash provided by (used in) operating activities		<u>33,424</u>	<u>140,870</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(2,146)	(61,344)
Interest received		728	1,330
Net cash provided by (used in) investing activities		<u>(1,418)</u>	<u>(60,014)</u>
Cash flows from financing activities:			
Loan repayments in year		(85,945)	(33,220)
Net cash provided by (used in) financing activities		<u>(85,945)</u>	<u>(33,220)</u>
Change in cash and cash equivalents in the reporting period		<u>(53,939)</u>	<u>47,636</u>
Cash and cash equivalents at the beginning of the reporting period		<u>472,673</u>	<u>425,037</u>
Cash and cash equivalents at the end of the reporting period		<u>418,734</u>	<u>472,673</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016

1. LEGAL FORM AND OTHER INFORMATION

Advanced Life Support Group is a 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 charitable company, 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 2015)', 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.

Preparation of the accounts on a going concern basis

The Trustees have prepared the accounts on a going concern basis, as they believe that there are no material uncertainties about the Charity's ability to continue as a going concern.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS – continued

2. ACCOUNTING POLICIES – continued

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 Charities 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

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.

- Course equipment - over 2 years straight line
- Office equipment - over 5 years straight line
- Computer Equipment - over 2 years straight line

The Trustees have reviewed the residual value of the leasehold property as at 31 December 2016 and have the view that it is at least the deemed cost of £400,000, and therefore no depreciation has been charged on the properties. In accordance with the Companies Act 2006 all tangible assets are to be depreciated. Although the leasehold buildings have not been 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.

Taxation

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

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.

NOTES TO THE FINANCIAL STATEMENTS – continued

2. ACCOUNTING POLICIES – continued

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 2015) 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 repayable on demand.

Creditors

Creditors are recognised at the settlement amount due.

Accrued charges are valued at their settlement amount.

3. DONATIONS AND LEGACIES

	31.12.16	31.12.15
	£	£
Donations	<u>255</u>	<u>-</u>

ALSG is indebted to the dedicated volunteers who engage as expert working group members and guide the development and quality assurance of the courses. The charity also acknowledges the significant amount of time, which is donated by thousands of volunteer instructors throughout the UK and overseas when teaching on courses. It is impossible to reflect the financial value of this in the accounts, but it is important to acknowledge that they are at the core of what we do and we could not exist without them.

NOTES TO THE FINANCIAL STATEMENTS - continued

4. INVESTMENT INCOME

	31.12.16	31.12.15
	£	£
Deposit account interest	<u>728</u>	<u>1,330</u>

5. OTHER INCOME

	31.12.16	31.12.15
	£	£
Venue hire	<u>8,758</u>	<u>13,172</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.16	31.12.15
		£	£
Course fees and course materials	Run, develop & quality assure courses	1,636,064	1,546,247
Royalties	Run, develop & quality assure courses	<u>124,217</u>	<u>98,894</u>
		<u>1,760,281</u>	<u>1,645,141</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 8)	Support costs (See note 9)	Totals
	£	£	£
Run, develop & quality assure courses	<u>1,593,080</u>	<u>117,961</u>	<u>1,711,041</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.16	31.12.15
	£	£
Staff costs	759,464	696,198
Other operating leases	18,044	32,595
Rates and water	6,632	6,950
Insurance	7,670	7,047
Light and heat	8,354	9,287
Telephone	3,621	3,188
Postage and stationery	18,313	18,623
Bad Debts	21,017	(2,468)
Course related costs including materials	586,054	495,584
CAI CD costs	86,996	62,676
Marketing and professional fees	11,028	5,059
Professional IT costs and support	15,471	25,696
Repairs and renewals	13,901	30,009
Staff training, travel and expenses	8,366	8,894
Depreciation	25,895	28,614
Interest payable and similar charges	<u>2,254</u>	<u>3,392</u>
	<u>1,593,080</u>	<u>1,431,344</u>

9. SUPPORT COSTS

	31.12.16	31.12.15
	£	£
Finance	23,431	24,690
Information technology	11,524	15,005
HR, Health & Safety & Building	7,665	4,475
Marketing	12,502	14,154
Governance costs	<u>62,839</u>	<u>65,070</u>
Totals	<u>117,961</u>	<u>123,394</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.16	31.12.15
	£	£
Depreciation - owned assets	28,110	31,172
Other operating leases	<u>18,697</u>	<u>33,857</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees received remuneration or other benefits for the year ended 31 December 2016, nor for the year ended 31 December 2015.

Trustees' expenses

During the year two Trustees were reimbursed travelling expenses for attendance at Trustee meetings and this totalled £146 (2015, three Trustees were reimbursed £551).

12. STAFF COSTS

	31.12.16	31.12.15
	£	£
Wages and salaries (including child care costs)	689,484	645,984
Social security costs	63,904	53,999
Other pension costs	<u>79,136</u>	<u>71,970</u>
	<u>832,524</u>	<u>771,953</u>

Allocated to:

	31.12.16	31.12.15
	£	£
Charitable activities	759,464	696,198
Governance	41,227	41,396
Support	31,833	34,359

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	8,174	6,933
Additional pension contribution	21,631	24,223

The average number of employees during the year was as follows:

	31.12.16	31.12.15
Charitable Activities	28	26
Governance	1	1
Support	<u>1</u>	<u>1</u>
	<u>30</u>	<u>28</u>

NOTES TO THE FINANCIAL STATEMENTS – continued

12. STAFF COSTS - continued

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

	31.12.16	31.12.15
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u>1</u>	<u>1</u>

The higher paid member of staff also received pension contributions of £13,943 of which £7,321 is from salary sacrifice.

13. AUDITOR'S REMUNERATION

The audit fees charged during the year were £15,224 (2015 - £13,261).

14. TANGIBLE FIXED ASSETS

	Leasehold land and buildings £	Course Equipment £	Office Equipment £	Computer equipment £	Totals £
COST					
At 1 January 2016	400,000	115,507	32,355	66,584	614,446
Additions	-	687	1,104	355	2,146
Disposals	-	-	-	(116)	(116)
At 31 December 2016	<u>400,000</u>	<u>116,194</u>	<u>33,459</u>	<u>66,823</u>	<u>616,476</u>
DEPRECIATION					
At 1 January 2016	-	112,381	22,370	44,942	179,693
Charge for year	-	3,316	3,113	21,681	28,110
Eliminated on disposal	-	-	-	(116)	(116)
At 31 December 2016	-	<u>115,697</u>	<u>25,483</u>	<u>66,507</u>	<u>207,687</u>
NET BOOK VALUE					
At 31 December 2016	<u>400,000</u>	<u>497</u>	<u>7,976</u>	<u>316</u>	<u>408,789</u>
At 31 December 2015	<u>400,000</u>	<u>3,126</u>	<u>9,985</u>	<u>21,642</u>	<u>434,753</u>

The Trustee's policy is to have a formal valuation of the property every five years. The Leasehold Property was valued at £400,000 on an open market basis in August 2012 by Robert Pinkus & Co, Chartered Surveyors, which has been adopted by the Trustees as the "deemed cost" on transition to FRS102. In the opinion of the Trustees the market value of the Leasehold Property at 31 December 2016 continued to be £400,000. The next formal valuation will take place in late 2017 as a full building review is being completed at that point.

NOTES TO THE FINANCIAL STATEMENTS – continued

15. STOCKS

	31.12.16	31.12.15
	£	£
Stock of course materials	<u>4,533</u>	<u>3,059</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16	31.12.15
	£	£
Other debtors	26,564	42,993
Prepayments and accrued income	<u>240,551</u>	<u>132,463</u>
	<u>267,115</u>	<u>175,456</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16	31.12.15
	£	£
Bank loans and overdrafts (see note 20)	36,095	10,000
Other creditors	87,061	65,090
Social security and other taxes	27,420	15,090
Accruals and deferred income	<u>195,596</u>	<u>189,706</u>
	<u>346,172</u>	<u>279,886</u>

18. DEFERRED INCOME

Deferred income comprises course fees invoiced in advance and special project fees received in advance

	£
Balance as at 1st January 2016	117,738
Amount released to Income from Charitable activities	(111,855)
Amount deferred in year	<u>147,815</u>
Balance as at 31st December 2016	<u>153,698</u>

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.16	31.12.15
	£	£
Bank loans (see note 20)	<u>-</u>	<u>112,037</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

20. LOANS

An analysis of the maturity of loans is given below:

	31.12.16 £	31.12.15 £
Amounts falling due within one year:		
Bank loans	<u>36,095</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans	<u>-</u>	<u>39,254</u>
Amounts falling due in more than five years:		
Bank loans	<u>-</u>	<u>72,783</u>

21. COMMITMENTS

Operating lease commitments

The following operating lease payments are committed to be paid:

	31.12.16 £	31.12.15 £
Expiring:		
Within one year	895	14,721
Between one and five years	12,579	1,440

Other commitments

We continue our support in ongoing research in Triage and have agreed to fund a part-time Triage Development and Evaluation Officer. The project involves a funding commitment for a three-year PhD fellowship at an estimated cost of £45,000. The project will be funded from Reserves.

22. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.16 £	31.12.15 £
Bank loans	<u>36,095</u>	<u>122,037</u>

The Bank loan is secured by a legal charge to The Royal Bank of Scotland plc over the land and buildings and all fixed assets at 27-31 Ellesmere Street, Swinton, Manchester, M27 0LA.

NOTES TO THE FINANCIAL STATEMENTS - continued

23. MOVEMENT IN FUNDS

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
Unrestricted funds			
General fund	694,018	58,981	752,999
TOTAL FUNDS	<u>694,018</u>	<u>58,981</u>	<u>752,999</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,770,022	(1,711,041)	58,981
TOTAL FUNDS	<u>1,770,022</u>	<u>(1,711,041)</u>	<u>58,981</u>

24. 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 £79,136 including Term Assurance of £3,454 (2015 £71,970 including Term Assurance of £2,678).

At the year-end there were outstanding contributions payable to the scheme of £6,503 (2015 £5,774).

25. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2016.

NOTES TO THE FINANCIAL STATEMENTS - continued

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

	31.12.16 £	31.12.15 £
Net income for the reporting period (as per the statement of financial activities)	58,981	104,905
Adjustments for:		
Depreciation charges	28,113	31,171
Loss on disposal of fixed assets	-	388
Interest received	(728)	(1,330)
Interest paid	2,335	3,524
(Increase)/decrease in stocks	(1,474)	9,798
(Increase)/decrease in debtors	(91,659)	4,739
Increase/(decrease) in creditors	<u>40,191</u>	<u>(8,801)</u>
Net cash provided by (used in) operating activities	<u><u>35,759</u></u>	<u><u>144,394</u></u>

27. FIRST YEAR ADOPTION

The opening fund balances at the date of transition have been restated due to a liability for holiday pay but no subsequent restatement of items has been required in making the transition to FRS102. The transition date was 1 January 2015.

Transitional relief

On transition to FRS 102, the charity has taken advantage of the available transitional relief to use a previous GAAP revaluation as deemed cost on the long leasehold property.

RECONCILIATION OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Charitable activities		1,645,141	-	1,645,141
Investment income		1,330	-	1,330
Other income		<u>13,172</u>	<u>-</u>	<u>13,172</u>
Total		1,659,643	-	1,659,643
EXPENDITURE ON				
Charitable activities		1,487,146	67,592	1,554,738
Other		<u>61,872</u>	<u>(61,872)</u>	<u>-</u>
Total		1,549,018	5,720	1,554,738
NET INCOME		<u><u>110,625</u></u>	<u><u>(5,720)</u></u>	<u><u>104,905</u></u>

RECONCILIATION OF FUNDS AT 1 JANUARY 2015 (DATE OF TRANSITION TO FRS102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		<u>404,969</u>	-	<u>404,969</u>
		404,969	-	404,969
CURRENT ASSETS				
Stocks		12,857	-	12,857
Debtors		180,195	-	180,195
Cash at bank		<u>425,037</u>	-	<u>425,037</u>
		618,089	-	618,089
CREDITORS				
Amounts falling due within one year		(285,731)	(4,956)	(290,687)
		<u>332,358</u>	<u>(4,956)</u>	<u>327,402</u>
NET CURRENT ASSETS				
		737,327	(4,956)	732,371
TOTAL ASSETS LESS CURRENT LIABILITIES				
CREDITORS				
Amounts falling due after more than one year		(143,258)	-	(143,258)
		<u>594,069</u>	<u>(4,956)</u>	<u>589,113</u>
FUNDS				
Unrestricted funds		<u>594,069</u>	<u>(4,956)</u>	<u>589,113</u>
TOTAL FUNDS		<u>594,069</u>	<u>(4,956)</u>	<u>589,113</u>

RECONCILIATION OF FUNDS AT 31st DECEMBER 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		434,753	-	434,753
CURRENT ASSETS				
Stocks		3,059	-	3,059
Debtors		175,456	-	175,456
Cash at bank		<u>472,673</u>	-	<u>472,673</u>
		651,188	-	651,188
CREDITORS				
Amounts falling due within one year		(269,210)	(10,676)	(279,886)
NET CURRENT ASSETS		<u>381,978</u>	<u>(10,676)</u>	<u>371,302</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		816,731	(10,676)	806,055
CREDITORS				
Amounts falling due after more than one year		(112,037)	-	(112,037)
NET ASSETS		<u>704,694</u>	<u>(10,676)</u>	<u>694,018</u>
FUNDS				
Unrestricted funds		<u>704,694</u>	<u>(10,676)</u>	<u>694,018</u>
TOTAL FUNDS		<u>704,694</u>	<u>(10,676)</u>	<u>694,018</u>