

Registered Company Number: 4580873 (England and Wales)

Registered Charity Number: 1095473

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017

ADVANCED LIFE SUPPORT GROUP

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CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017

Report of the Trustees for the year ended 31 st December 2017	3
Trustees' Responsibilities for the year ended 31 st December 2017	14
Report of the Independent Auditors to the members of ALSG	15
Statement of Financial Activities	18
Balance Sheet	19
Cash Flow Statement	20
Notes to the Financial Statements	21

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2017

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 2017. 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	Mrs Susan Wieteska
Director of Operations	Mrs Jennifer Antrobus
Director of Education	Dr Jane Mooney

Professional Advisors:	
Auditor	Bankers
Harry Sager & Co. Statutory Auditor Chartered Certified Accountants 69 Middleton Road Crumpsall Manchester M8 4JY	Royal Bank of Scotland PLC Salford Shopping Centre (A) Branch 115 Mather Way Salford Shopping Centre Salford M6 5EH

ADVANCED LIFE SUPPORT GROUP IN 2017

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 XperthHR Voluntary Sector survey. The benchmark is based on the **median** pay using the following parameters all related to charities:

- Number of employees: 15-50
- Income level of charity: £1-£4.9 million
- Operating area: international
- 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 20 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 11,000 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 2017

OBJECTIVES AND ACTIVITIES: PURPOSES OF CHARITY

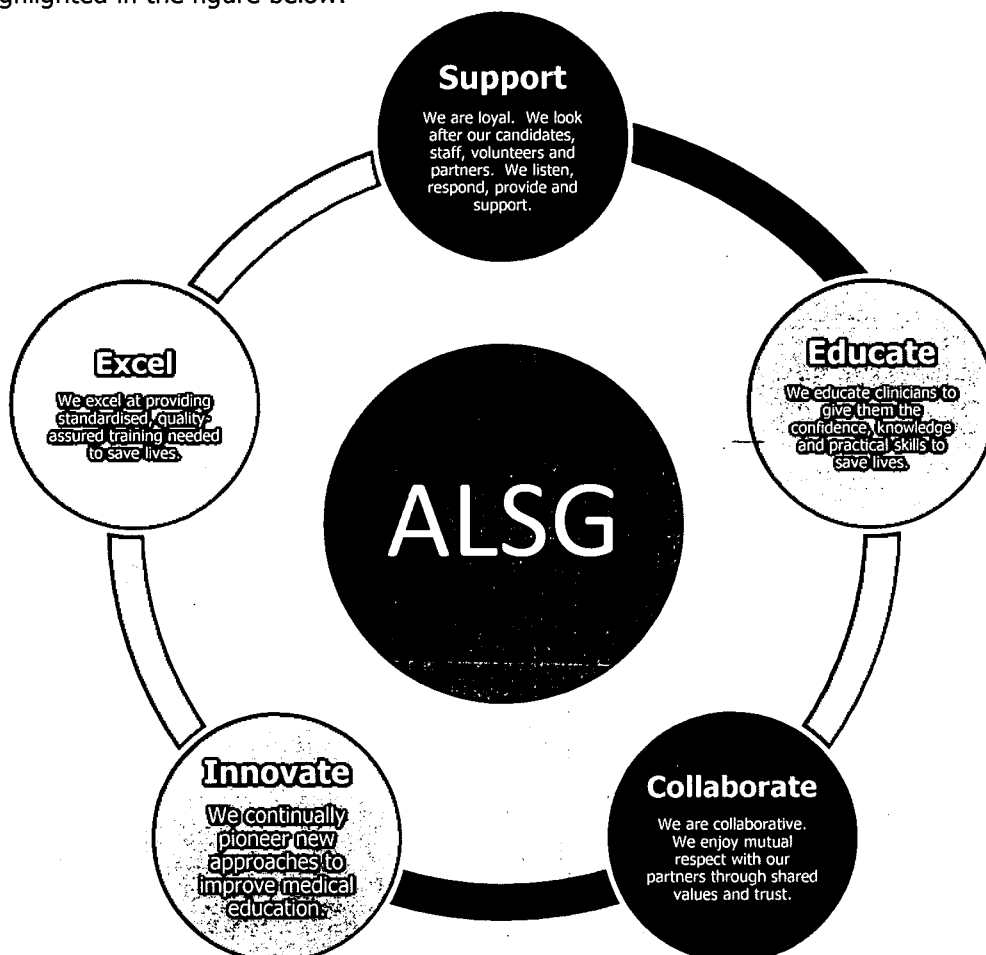
The purpose of the Charity as set out in the governing document is to "to preserve life by providing training and education to the general public and in particular but not exclusively to doctors, nurses and other members of the medical profession, in life saving techniques in particular regarding advanced 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 2017, 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. We aim to support all countries that request our training and our models of implementation are reactive to differing cultural and financial needs. 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 2017

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 five year strategic plan:	% complete
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	40
Complete the website redesign	100
Achieve the planned activities for 2017 with regard to succession planning	100
Accomplish the recommendations for continuing lean systems/automation review	90
Training course provision: run 60 courses at the local ALSG training centre	98
Training course provision: support 8342 course candidates worldwide	105
Training course provision: support 61 annually licensed centres	80
Training course development: develop and redevelop 6 course packages	90

Factors affecting performance

In all but two of the steps, we were able to meet or exceed our targets. Whilst progress was made in scoping the infrastructure investment and redevelopment project during 2017, the decision to proceed with the next stage in the plan was not taken until early 2018. The decision has now been taken to focus on two main options and more active steps are now being taken to test the market in pursuit of these.

The second area is the number of centres who are engaging in annual licenses for the three one day locally delivered courses: PLS, One Day HMIMMS and One Day MIMMS. There are no clear indications as to the cause of this, but this is an area we will explore further in 2018.

1: Training course provision in 2017: Educate | Support

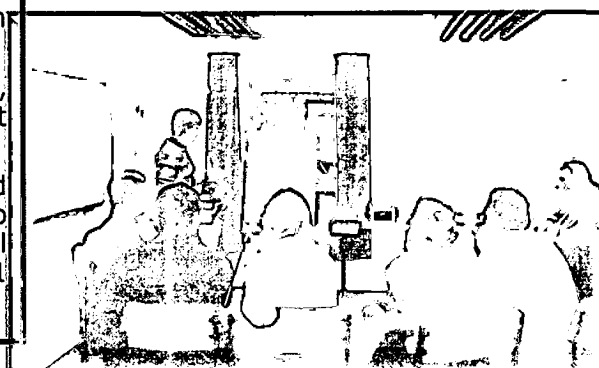
Key achievement: Over 210,000 people trained to date

Training activities: Over 210,000 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.

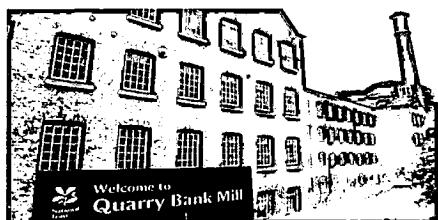
The ALSG team travelled to Australia, Crete, Qatar, Switzerland and Southern Ireland to provide direct support to new and existing centres.

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 1,971 people in Salford.

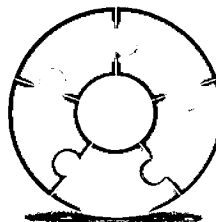


2: Training course development in 2017: Support | Innovate | Collaborate

Key achievements: 1 international conference; 2 updated packages launched; 7 course packages in development



In addition to the achievements outlined above, we also hosted the **Manchester Triage International conference** at Quarry Bank Mill in October 2017



Manchester Triage System

This event, which focused on Manchester Triage: Making the Most of a Common Language welcomed delegates from the UK and from 11 countries around the world



Presentations focused on the linked tools which are all based on Manchester Triage and serve practitioners and non-HCP alike in making robust decisions on the right time and place for the safe care of all patients

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. 2017 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.

Training course delivery and development:

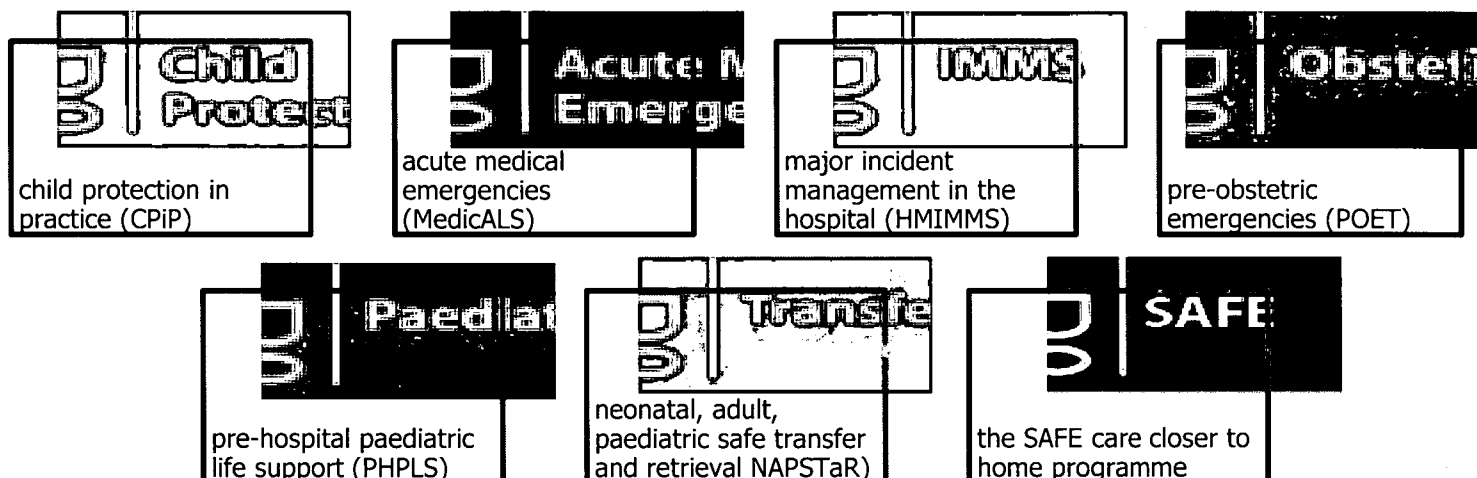


2017 saw the launch of our acute psychiatric emergencies course (APEX) supporting patients with mental health crisis ...



... and of the second edition of the child protection recognition and response course (CPRR). Working with RCPCH, NSPCC and BSPD to support clinicians recognising and responding to abuse and neglect

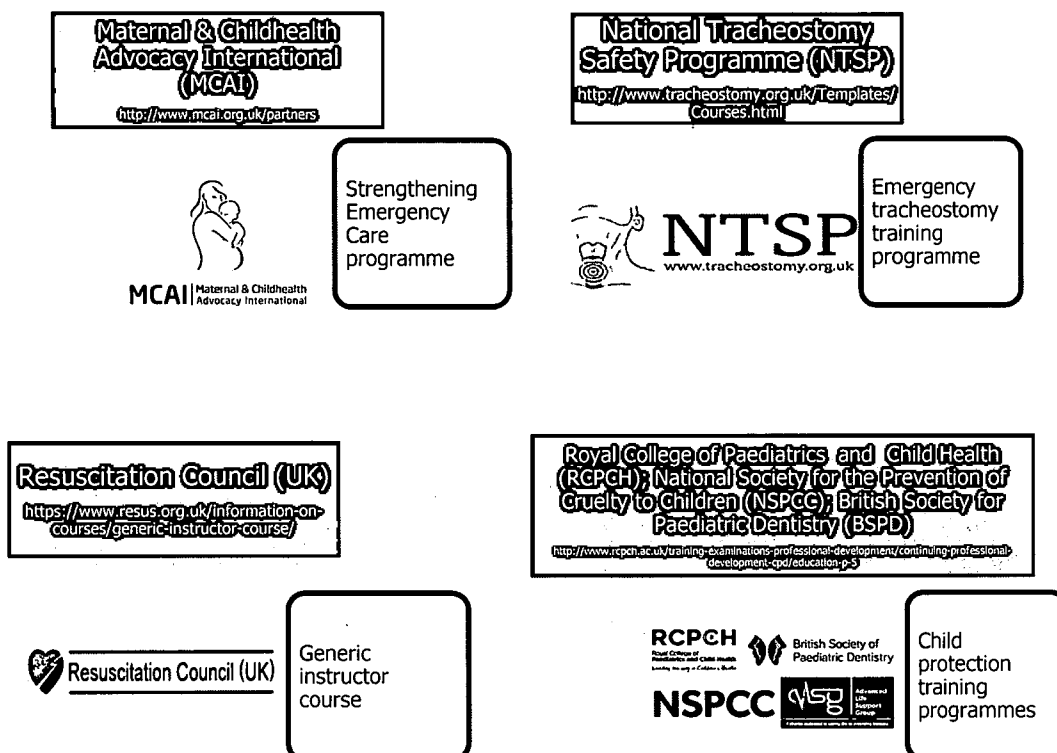
During the year, we also continued work on the development and redevelopment of the following courses:



Collaborations and partnerships: Support | Collaborate | Excel

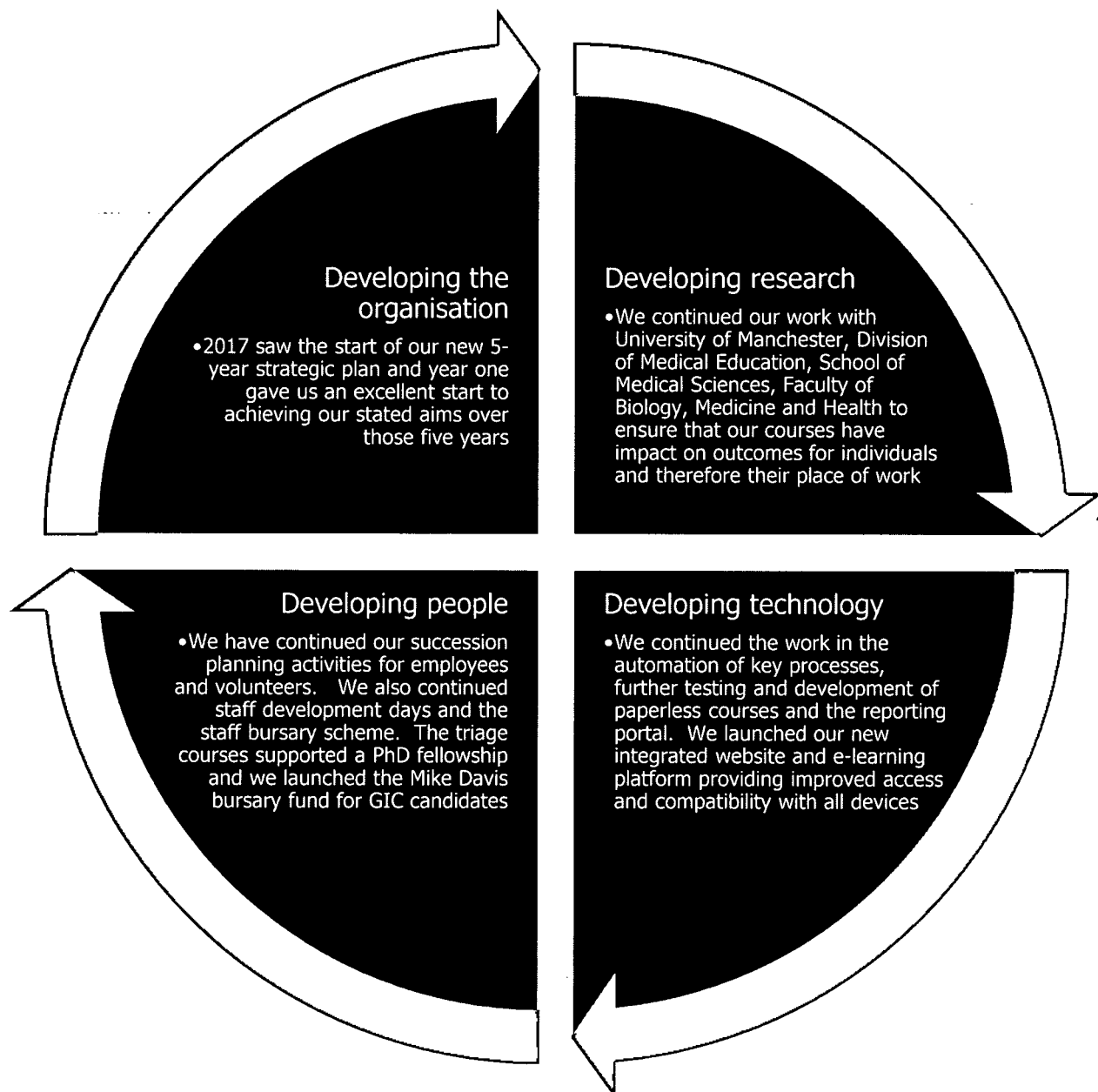
Working collaboratively and in partnership with 6 organisations

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



- 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 2017, the income for MCAI was £185,971 and at year end 31st December 2017, the income for ALSG was £1,942,221.
- 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 continue to provide the training funded as part of that bid from 2017-2018

3: Feedback and quality assurance activities in 2017: Innovate | Excel



FINANCIAL REVIEW

During the year the Charity's total income was £1,942,221 (2016 £1,770,022), and the overall performance recorded a surplus of £194,844 (2016 surplus £58,981), resulting in a similar increase in reserves. As noted below, the free reserves exceeded the required level by £163,679, which will be required in respect of the building provision currently being carried out. Support costs, expended as a percentage of income, fell slightly during the year to 5.65% (2016: 6.66%).

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 2017 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. Also, 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.

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 2017 would be £373,703 as follows

- a) £255,703 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) £43,000 set aside to support a PhD fellowship in advancing research in Triage over the next 2 years.

As at 31st December 2017, the "free reserves", i.e. funds not already invested in fixed assets, amount to £537,382 which exceed the required level by £163,679.

The Trustees are currently reviewing the building provision and are determining whether to move to alternative accommodation or to stay, and therefore consider that the excess reserves are required to either fund a move or to fund a comprehensive refurbishment of the existing building.

PLANS FOR FUTURE PERIODS

Key aims and objectives in 2018

During the 2017-2021 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 2018, we aim to achieve the following as steps towards our five year strategic plan:		% complete at June 18
Be financially sound and have free reserves to meet 3 months fixed expenditure plus a £50,000 fund for responses to specific development opportunities; £25,000 for temporary staff for extended sickness absence; £43,000 to continue to support a PhD fellowship		50%
Implement and embed the systems for dealing with patient safety concerns with regard to candidates and materials; and a robust system for dealing with other material issues and just-in-time updates		75%
Review the implications of a five-year editorial update cycle and produce recommendations for implementation during 2018/2019		50%
Achieve the planned activities for 2018 with regard to succession planning including a review of the Trustee board and implement any recommendations		50%
Implement the recommendations from the building review completed in 2017		25%
Training course provision: run 55 courses at the local ALSG training centre		50%
Training course provision: support 9708 course candidates worldwide		50%
Training course provision: support 57 annually licensed centres		50%
Training course development: develop and redevelop 6 course packages		50%

We will also be focusing on the activities required to ensure that we comply with the new General Data Protection Regulation (GDPR) coming into effect from May 2018.

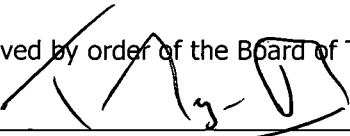
Social and environmental impact in 2018

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 2018 plan we will continue to support free of charge training in our local community by employing a part-time community co-ordinator, funding consumable equipment and trainers (£20,000). As part of our implementation of the 2017 building review we have included consideration of ways to reduce the environmental impact of our organisation.

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 19th June 2018 and signed on its behalf by:



Professor Kevin Mackway-Jones, Chair of Trustees

TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST DECEMBER 2017

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".

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ADVANCED LIFE SUPPORT GROUP (ALSG)

Opinion

We have audited the financial statements of Advanced Life Support Group (ALSG) for the year ended 31st December 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity'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 Charity'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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st December 2017 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 Charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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 (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have 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 Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report [including the Strategic 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:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Our 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.

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.



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: 19th June 2018

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 2017

		31.12.17 Unrestricted Total Funds £	31.12.16 Unrestricted Total Funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	85	255
Charitable activities	6		
Run, develop and quality assure courses		1,929,716	1,760,281
Investment income	4	2,014	728
Other income	5	10,406	8,758
Total		1,942,221	1,770,022
EXPENDITURE ON			
Charitable activities	7		
Run, develop and quality assure courses		1,747,377	1,711,041
NET INCOME/(EXPENDITURE)		194,844	58,981
Net movement in funds		194,844	58,981
RECONCILIATION OF FUNDS			
Total funds brought forward		752,999	694,018
TOTAL FUNDS CARRIED FORWARD		947,843	752,999

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

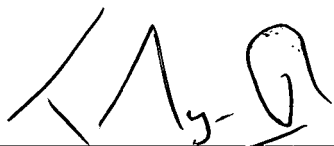
The notes form part of these financial statements

BALANCE SHEET AS AT 31ST DECEMBER 2017

	Notes	31.12.17 Unrestricted Total Funds £	31.12.16 Unrestricted Total Funds £
FIXED ASSETS			
Tangible assets	14	410,461	408,789
CURRENT ASSETS			
Stocks	15	9,171	4,533
Debtors	16	312,221	267,115
Cash at bank		517,031	418,734
		838,423	690,382
CREDITORS			
Amounts falling due within one year	17	(301,041)	(346,172)
NET CURRENT ASSETS		537,382	344,210
TOTAL ASSETS LESS CURRENT LIABILITIES		947,843	752,999
NET ASSETS		947,843	752,999
FUNDS	20		
Unrestricted funds		947,843	752,999
TOTAL FUNDS		947,843	752,999

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 19th June 2018 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 2017

	Notes	31.12.17 £	31.12.16 £
Cash flow from operating activities:			
Cash generated from operations	23	138,163	35,759
Interest paid		(410)	(2,335)
Net cash provided by (used in) operating activities		137,753	33,424
Cash flows from investing activities:			
Purchase of tangible fixed assets		(5,375)	(2,146)
Interest received		2,014	728
Net cash provided by (used in) investing activities		(3,361)	(1,418)
Cash flows from financing activities:			
Loan repayments in year		(36,095)	(85,945)
Net cash provided by (used in) financing activities		(36,095)	(85,945)
Change in cash and cash equivalents in the reporting period		98,297	(53,939)
Cash and cash equivalents at the beginning of the reporting period		418,734	472,673
Cash and cash equivalents at the end of the reporting period		517,031	418,734

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2017

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.

- 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 2017 and have taken 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.

NOTES TO THE FINANCIAL STATEMENTS – continued

2. ACCOUNTING POLICIES – continued

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.

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. For some accounts a notice period is required for funds withdrawn.

Creditors

Creditors are recognised at the settlement amount due.
Accrued charges are valued at their settlement amount.

NOTES TO THE FINANCIAL STATEMENTS – continued

3. DONATIONS AND LEGACIES

	31.12.17	31.12.16
	£	£
Donations	<u>85</u>	<u>255</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.

4. INVESTMENT INCOME

	31.12.17	31.12.16
	£	£
Deposit account interest	<u>2,014</u>	<u>728</u>

5. OTHER INCOME

	31.12.17	31.12.16
	£	£
Venue hire	<u>10,406</u>	<u>8,758</u>

6. INCOME FROM CHARITABLE ACTIVITIES

		31.12.17	31.12.16
	Activity	£	£
Course fees and course materials	Run, develop & quality assure courses	1,765,820	1,636,064
Royalties	Run, develop & quality assure courses	<u>163,896</u>	<u>124,217</u>
		<u>1,929,716</u>	<u>1,760,281</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Run, develop & quality assure courses	<u>1,637,556</u>	<u>109,821</u>	<u>1,747,377</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.17	31.12.16
	£	£
Staff costs	823,877	759,464
Other operating leases	10,364	18,044
Rates and water	6,048	6,632
Insurance	8,361	7,670
Light and heat	9,231	8,354
Telephone	3,446	3,621
Postage and stationery	25,034	18,313
Bad Debts (recovered)/ written off	(5,881)	21,017
Course related costs including materials	604,337	586,054
CAI CD costs	83,261	86,996
Marketing and professional fees	8,368	11,028
Professional IT costs and support	19,510	15,471
Repairs and renewals	16,894	13,901
Staff training, travel and expenses	10,064	8,366
Depreciation	3,585	25,895
Interest payable and similar charges	11,057	2,254
	<u>1,637,556</u>	<u>1,593,080</u>

9. SUPPORT COSTS

	31.12.17	31.12.16
	£	£
Finance	3,938	23,431
Information technology	10,911	11,524
HR, Health & Safety & Building	8,848	7,665
Marketing	10,922	12,502
Governance costs	75,202	62,839
	<u>109,821</u>	<u>117,961</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):

	31.12.17	31.12.16
	£	£
Depreciation - owned assets	3,702	24,998
Other operating leases	9,245	18,967

11. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees received remuneration or other benefits for the year ended 31 December 2017, nor for the year ended 31 December 2016.

Trustees' expenses

During the year three Trustees were reimbursed travelling expenses for attendance at Trustee meetings and this totalled £353 (2016, two Trustees were reimbursed £146).

12. STAFF COSTS

	31.12.17	31.12.16
	£	£
Wages and salaries (including child care costs)	750,488	689,484
Social security costs	68,724	63,904
Other pension costs	89,643	79,136
	<u>908,855</u>	<u>832,524</u>

Allocated to:

	31.12.17	31.12.16
	£	£
Charitable activities	823,877	759,464
Governance	52,986	41,227
Support	31,992	31,833

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	9,247	8,174
Additional pension contribution	32,247	21,631

NOTES TO THE FINANCIAL STATEMENTS – continued

12. STAFF COSTS - continued

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

	31.12.17	31.12.16
Charitable Activities	27	28
Governance	2	1
Support	1	1
	<u>30</u>	<u>30</u>

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

	31.12.17	31.12.16
£60,000 - £69,000	1	-
£70,000 - £79,000	-	1
£80,000 - £89,000	1	-
	<u>2</u>	<u>1</u>

13. AUDITOR'S REMUNERATION

The audit fees charged during the year were £17,881 (2016 - £15,224).

NOTES TO THE FINANCIAL STATEMENTS – continued

14. TANGIBLE FIXED ASSETS

	Leasehold Land and Buildings	Course Equipment	Office Equipment	Computer Equipment	Totals
COST/VALUATION	£	£	£	£	£
At 1 January 2017	400,000	116,194	33,459	66,823	616,476
Additions	-	2,842	1,361	1,171	5,374
At 31 December 2017	<u>400,000</u>	<u>119,036</u>	<u>34,820</u>	<u>67,994</u>	<u>621,850</u>
DEPRECIATION					
At 1 January 2017	-	115,697	25,483	66,507	207,687
Charge for year	-	445	2,769	488	3,702
At 31 December 2017	<u>-</u>	<u>116,142</u>	<u>28,252</u>	<u>66,995</u>	<u>211,389</u>
NET BOOK VALUE					
At 31 December 2017	<u>400,000</u>	<u>2,894</u>	<u>6,568</u>	<u>999</u>	<u>410,461</u>
At 31 December 2016	<u>400,000</u>	<u>497</u>	<u>7,976</u>	<u>316</u>	<u>408,789</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. An impairment loss was recognised in the SOFA in the year ended 31 December 2012. On transition to FRS102, the 2012 valuation was adopted by the Trustees as the "deemed cost".

15. STOCKS

	31.12.17	31.12.16
	£	£
Stock of course materials	<u>9,171</u>	<u>4,533</u>

NOTES TO THE FINANCIAL STATEMENTS – continued

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17	31.12.16
	£	£
Other debtors	48,084	26,564
Prepayments and accrued income	<u>264,137</u>	<u>240,551</u>
	<u>312,221</u>	<u>267,115</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17	31.12.16
	£	£
Bank loans and overdrafts	-	36,095
Other creditors	57,934	87,061
Social security and other taxes	16,997	27,420
Accruals and deferred income	<u>226,110</u>	<u>195,596</u>
	<u>301,041</u>	<u>346,172</u>

18. DEFERRED INCOME

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

	£
Balance as at 1 January 2017	153,698
Amount released to Income from Charitable activities	(147,815)
Amount deferred in year	<u>140,358</u>
Balance as at 31 December 2017	<u>146,241</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

19. COMMITMENTS

Operating lease commitments

	31.12.17	31.12.16
Expiring:	£	£
Within one year	832	895
Between one and five years	6,763	12,579

Other commitments

We continue our support in ongoing research in Triage and funding for the part-time Triage Development and Evaluation Officer. The project involves a funding commitment for a three-year PhD fellowship at an estimated remaining cost of £43,000 over the next two years. The project will be funded from Reserves.

20. MOVEMENT IN FUNDS

	At 1.1.2017	Net movement in funds	At 31.12.2017
	£	£	£
Unrestricted funds			
General fund	752,999	194,844	947,843
TOTAL FUNDS	<u>752,999</u>	<u>194,844</u>	<u>947,843</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,942,221	(1,747,377)	194,844
TOTAL FUNDS	<u>1,942,221</u>	<u>(1,747,377)</u>	<u>194,844</u>

NOTES TO THE FINANCIAL STATEMENTS - 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 £89,643 including Term Assurance of £3,190 (2016 £79,136 including Term Assurance of £3,454).

At the year-end there were outstanding contributions payable to the scheme of £7,947 (2016 £6,503).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2017.

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

	31.12.17 £	31.12.16 £
Net income for the reporting period (as per the statement of financial activities)	194,844	58,981
Adjustments for:		
Depreciation charges	3,702	28,113
Interest received	(2,014)	(728)
Interest paid	410	2,335
(Increase)/decrease in stocks	(4,638)	(1,474)
(Increase)/decrease in debtors	(45,105)	(91,659)
Increase/(decrease) in creditors	(9,036)	40,191
Net cash provided by (used in) operating activities	138,163	35,759

24. CHANGE IN ACCOUNTING ESTIMATE

During the year the Trustees revised the estimated useful life for course and computer equipment from two to three years with effect from 1 January 2017. The revisions were accounted for as a change in accounting estimates. The effect of this change on the current and future financial periods are immaterial.

25. POST BALANCE SHEET EVENT

As part of the Building Provision Review, referred to in the Trustees Report, in April 2018, the Trustees, having taken professional advice, put the property on the market at an asking price of £495,000. At the time of signing these accounts, no sale has taken place.