

A.L.S.G LIVERPOOL

Company Limited by Guarantee

Registered Company No. 6353811

Registered Charity No. 1123372

ACCOUNTS

YEAR ENDED 31ST DECEMBER 2017



Harry Sager & Co

Chartered Certified Accountants

69 Middleton Road

Crumpsall, Manchester, M8 4JY

Tel: 0161 721 4311

Fax: 0161 721 4539

e-mail: harry@harrysager.co.uk

web: www.harrysager.co.uk

ALSG LIVERPOOL
YEAR ENDED 31ST DECEMBER 2017

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The report and accounts have been prepared in accordance with the Charities Act 2011, the Companies Act 2006, the charitable company's Memorandum and Articles of Association, and the requirements of the Charities SORP (FRS 102) (effective 1 January 2015).

REGISTERED NO' Company No. 6353811
Charity No. 1123372

Mr. Peter Arrowsmith
Ms. Kim Williams
Dr. Benjamin Lakin
Dr. Bimal M Mehta

Principal Office

ALSG LIVERPOOL
Alder Hey Hospital
Eaton Road
Liverpool
L12 2AP

Registered Office 69 Middleton Road
Crumpsall
Manchester
M8 4JY

**Harry Sager & Co.,
Chartered Certified Accountants
69 Middleton road,
RUMPSALL,
Manchester,
M8 4JY**

ALSG LIVERPOOL
YEAR ENDED 31ST DECEMBER 2017
TRUSTEES' ANNUAL REPORT

(Continued)

ALSG LIVERPOOL IN 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 28th August 2007 and registered as a charity on 29th March 2008. Prior to this the organisation had been operated as a branch of Advanced Life Support Group, a Registered Charity, till 31st December 2006. The company was incorporated under the Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustee Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Trustee Committee. The trustees consider appointment of new trustees that are recommended, taking account appropriate combination of skills, interests and position within healthcare. Induction and Training of new trustees are conducted by existing Trustees. New trustees are encouraged to familiarise themselves with the Charity and the context in which it operates.

Objectives and Activities

The objects of the charity are the preservation of life by providing training and education in particular but not exclusively, to doctors and nurses in life saving techniques in particular regarding paediatric life support treatment.

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

Public Benefit

The Charity provides medical training courses with the aim of improving emergency care and thus provide ultimate benefit to the patients, their families, and the wider communities in general. There are no boundaries to the receipt of the benefit of improved emergency care.

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.

ALSG LIVERPOOL
YEAR ENDED 31ST DECEMBER 2017
TRUSTEES' ANNUAL REPORT
(Continued)

ACHIEVEMENTS AND PERFORMANCE

Courses

During 2017 the charity operated 15 courses in the UK, most of which were held at venues in Liverpool, with one at Ormskirk DGH, one at Nobles Hospital IOM. During the year, the charity also co-delivered one free course in Kanti Hospital, Nepal in association with another Charity, 'So the Child May Live' (registered charity number – 1140243).

All courses are delivered by volunteer Instructors. During 2017, approximately 70 Instructors have donated their time and expertise to our courses. Although it is impossible to quantify and reflect the financial value of these donated services, they are a vital part to the training the Charity provides.

FINANCIAL REVIEW

During the year the Charity's total income was £189,979 (2016, £171,519) and the overall performance recorded a deficit of £3,414 (2016, surplus £13,454).

Reserves Policy

The charity ceased operating on 31st December 2017. The Trustees will determine the desired reserves once their plan for future activities becomes clearer. As at 31st December 2017, the charity holds free reserves amounting to £12,693.

PLANS FOR FUTURE PERIODS

The Trustees will discuss plans for future periods at the next Trustee meeting.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006.

Approved and Signed on behalf of the Trustees

29th November 2018

Mr. Peter Arrowsmith

.....

Chairman

ALSG LIVERPOOL
TRUSTEES' RESPONSIBILITIES
YEAR ENDED 31ST DECEMBER 2017

The trustees (who are also directors of ALSG Liverpool for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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).

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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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, and
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 information of which the charitable company's independent examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

ALSG LIVERPOOL
INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2017 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Harry Sager F.C.C.A
HARRY SAGER & CO.
CHARTERED CERTIFIED ACCOUNTANTS,
69 MIDDLETON ROAD,
CRUMPSALL,
MANCHESTER
M8 4JY

29th November 2018

ALSG LIVERPOOL
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31ST DECEMBER 2017

		<u>2017</u>	<u>2016</u>
		Unrestricted Total funds	Unrestricted Total funds
<u>NOTES</u>		<u>£</u>	<u>£</u>
<u>INCOME AND ENDOWMENTS</u>			
<u>FROM:</u>			
Charitable Activities:			
Training Course Fees		186,577	171,498
Investments	3	4	21
Other Income			
Donation		610	
Sale of Fixed Assets		<u>2,788</u>	<u>-</u>
<u>TOTAL</u>		<u>189,979</u>	<u>171,519</u>
<u>EXPENDITURE ON:</u>			
Charitable Activities:			
Provision of Training Courses	4	<u>193,393</u>	<u>158,065</u>
<u>NET (DEFICIT)/INCOME</u>		<u>(3,414)</u>	<u>13,454</u>
<u>RECONCILIATION OF FUNDS</u>			
Total Funds brought forward		<u>16,107</u>	<u>2,653</u>
Total Funds carried forward		<u>12,693</u>	<u>16,107</u>

ALSG LIVERPOOL
BALANCE SHEET AS AT 31ST DECEMBER 2017

		<u>2017</u>		<u>2016</u>	
	<u>NOTE</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>					
TANGIBLE	5		-		3,604
<u>CURRENT ASSETS</u>					
DEBTORS.....	6	15,420		17,216	
CASH AT BANK & IN HAND .		<u>1,992</u>		<u>45,714</u>	
		<u>17,412</u>		<u>62,930</u>	
<u>CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)</u>					
ACCRUALS		3,000		4,800	
TAX & OTHER SOCIAL SECURITIES		-		159	
DEFERRED INCOME.....	7	-		44,260	
OTHER CREDITORS		<u>1,719</u>		<u>1,208</u>	
		<u>4,719</u>		<u>50,427</u>	
<u>NET CURRENT ASSETS</u>			<u>12,693</u>		<u>12,503</u>
<u>NET ASSETS</u>			<u>12,693</u>		<u>16,107</u>
<u>FUNDS</u>					
UNRESTRICTED FUNDS.....	8		<u>12,693</u>		<u>16,107</u>
TOTAL FUNDS			<u>12,693</u>		<u>16,107</u>

ALSG LIVERPOOL
BALANCE SHEET AS AT 31ST DECEMBER 2017
(Continued)

AUDIT EXEMPTION

In approving the accounts the Directors of the Company, hereby confirm:

- (a) that for the year in question the Company was entitled to the exemption from audit under Section 477 of the Companies Act 2006.
- (b) that no notice has been deposited under section 476 in relation to the accounts for the financial year; and
- (c) that the Directors acknowledge their responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with section 386, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its Profit or Loss for the financial year in accordance with the requirements of sections 394 & 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to the accounts, so far as applicable to the Company.

These Accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Signed on Behalf of the Board


.....
Mr. Arrowsmith Director

Approved by the Board

29th November 2018

ALSG LIVERPOOL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2017

(Continued)

2. ACCOUNTING POLICIES (Cont'd)

e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

f) Fixed Assets

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

Course equipment: - over 2 years straight line

g) Creditors

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

h) Donated services

Services donated by the volunteer Instructors are not recognised as income due to the intrinsic difficulty of them being measured reliably.

i) Cash Flow Statement

The Accounts do not include a cash flow statement because the company, as a small charity, is exempt from the requirement to prepare such a statement under FRS 102.

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
3. <u>INVESTMENT INCOME</u>		
Bank Deposit Interest.....	<u>4</u>	<u>21</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

Direct Costs		
Course Materials	56,791	50,831
Course Administration	-	725
Depreciation	7,817	3,604
Donation for Training in Nepal.....	2,000	-
Educator Costs	1,280	1,760
Stationery, Postage & Printing	223	1,064
Training Equipment Repairs	2,845	10,529
Travel, Meals & Accommodation ...	90,238	74,629
Venue Hire	<u>4,429</u>	<u>1,582</u>
	<u>165,623</u>	<u>144,724</u>

ALSG LIVERPOOL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2017
(Continued)

4. EXPENDITURE ON CHARITABLE ACTIVITIES (cont'd)

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Support Costs		
Bank Charges	1,339	1,778
Staff Costs	3,820	3,300
Training & Conferences	1,450	1,000
Website Cost	389	263
Bad Debts	<u>17,500</u>	<u>2,200</u>
	<u>24,498</u>	<u>8,541</u>
Governance Costs		
Accountancy Charges	3,000	4,800
Sundry expenses	<u>272</u>	<u>-</u>
	<u>3,272</u>	<u>4,800</u>
TOTAL	<u>193,393</u>	<u>158,065</u>

5. FIXED ASSETS

	<u>Course Equipment</u>
	<u>£</u>
Cost	
At 1 st January 2017	31,549
Additions.....	8,425
Disposals.....	<u>(39,974)</u>
At 31 st December 2017....	<u>-</u>
Depreciation:	
At 1 st January 2017	27,945
Depreciation charge in year.....	7,817
Charge on disposals.....	<u>(35,762)</u>
At 31 st December 2017...	<u>-</u>
Net Book Value	
At 31 st December 2017	-
At 31 st December 2016	<u>3,604</u>

6. DEBTORS

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Due within one year		
Outstanding fees.....	8,340	10,380
Prepayments	-	5,367
Other debtors	<u>7,080</u>	<u>1,469</u>
	<u>15,420</u>	<u>17,216</u>

ALSG LIVERPOOL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2017

(Continued)

7. DEFERRED INCOME

Course fees are invoiced and payable in advance. Fees received in 2016 for 2017 courses are released in year.

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Deferred Income at 01.01.17	44,260	16,975
Released in year	(44,260)	(16,975)
Received in year for 2018 courses	-	44,260
Deferred Income at 31.12.17	-	<u>44,260</u>

8. MOVEMENT IN FUNDS

	At 01.01.17	Net movement in funds	At 31.12.17
	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted funds			
General fund	<u>16,107</u>	<u>(3,414)</u>	<u>12,693</u>
Total funds	<u>16,107</u>	<u>(3,414)</u>	<u>12,693</u>

Net movement in funds, included in the above are:

	Incoming Resources	Resources expended	Movement in funds
	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted funds			
General fund	<u>189,979</u>	<u>193,393</u>	<u>(3,414)</u>
Total funds	<u>189,979</u>	<u>193,393</u>	<u>(3,414)</u>

9. TRANSACTIONS WITH TRUSTEES

- a) During the year three Trustees were reimbursed for travelling, miscellaneous and conference expenses which totalled £2,881 (three Trustees was reimbursed £1,640 in 2016).
- b) None of the Trustees received remuneration from the charity.
- c) James Arrowsmith (connected to Charity Trustee Peter Arrowsmith) has been employed by the Charity on a part time basis. During the year, the salary paid to James Arrowsmith was £3,820 (2016, £3,300).

ALSG LIVERPOOL
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2017

(Continued)

10. ACCOUNTANCY CHARGES

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Accountancy Charge	1,500	3,300
Independent Examination	1,200	1,200
Payroll Service	<u>300</u>	<u>300</u>
	<u>3,000</u>	<u>4,800</u>

11. STAFF COSTS

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Wages and Salaries	<u>3,820</u>	<u>3,300</u>

During 2017, one employee (2016, one employee) was employed on a part-time basis.

No member of staff was paid more than £60,000 during 2017.

12. RELATED PARTY TRANSACTIONS

During the year, the Charity donated £2,000 to 'So the Child May Live' (Charity Reg No. 1140243) as a contribution towards Training. Mr Peter Arrowsmith is a Trustee of this Charity.