

**Company Number:
06062176 (England & Wales)**

**Registered Charity Number:
1119279**



MAGPAS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2009

**MOORE STEPHENS
CHARTERED ACCOUNTANTS
STATUTORY AUDITORS
RUTLAND HOUSE
MINERVA BUSINESS PARK
LYNCH WOOD
PETERBOROUGH
PE2 6PZ**

MAGPAS
FOR THE YEAR ENDED 31 DECEMBER 2009

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MAGPAS

TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2009

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2009.

Legal and administrative information

Registered Charity Number		1119279
Company Number		06062176
Trustees	Chairman	Dr Ben Teasdale
	Acting Vice Chair	Mr Howard Sherriff
	Past Chairman	
	Honorary Secretary	Mr Christopher Dodd
	Honorary Treasurer	Mr Michael Black
	EMT Doctor	Dr Lorraine Greasley
	EMT Paramedic	Vacant
	CFRS Co-ordinator	Mrs Jacqueline Whipp (resigned 25.06.09) Mr Lee Sustains (appointed 25.06.09)
	Representative Practising GP	Dr Pam Kenny

Dr Rod Mackenzie, the charity's Medical Director, attends meetings of the trustees in a non-voting capacity. Following the expiration of Jacqueline Whipp's term of office as CFRS Co-ordinator Trustee on 25th June 2009, she was co-opted onto the board of trustees as a non-voting Managing Trustee.

Charity Address
Magpas
105 Needingworth Road
St Ives
Cambridgeshire
PE27 5WF

Bankers
Barclays Bank
Cherry Hinton Road
Cambridge
CB2 3PZ

Auditors
Moore Stephens
Chartered Accountants
Statutory auditors
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ

MAGPAS

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 DECEMBER 2009

Constitution

As an Incorporated Charity, Magpas operates under its Memorandum and Articles of Association which were approved on 27th June 2006 and formally registered at Companies House on 23rd January 2007. Taken together these documents set out the formal structure and organisation of the Charity, how it generally manages its affairs and how it will comply with the requirements of the Companies Act 2006 as a Company limited by guarantee.

These documents set out details of the formal membership, which is open to past clinically active medical practitioners up to 2006 who have promoted a service to the Charity along with all current EMT members and Community First Responder coordinators. As members of the charity there could be a financial obligation towards any liabilities incurred, but this is limited to a maximum of £10 for any individual.

Under the rules laid out members will annually elect (with exceptions as noted) an Executive Committee of Directors, who are also Trustees, to serve as the administering body of the Charity. This Executive comprises:-

- Chairman (a doctor)
- Vice Chairman (a doctor)
- Treasurer
- Secretary
- EMT Doctor
- EMT Paramedic
- CFRSC (elected by First Responder Volunteers)
- One Other EMT Doctor or doctor who is a full Member
- One Past Chairman (who is appointed by the Executive rather than elected.)

Trustees are not appointed for a fixed term but up to 1/3rd will retire according to longevity of service, but they may offer themselves up for re-election.

Trustees are not formally trained but are expected to meet the Charity Manager for a half day introduction to the organisation and their role, and this is followed by the issue of an information reference pack.

Structure, Management and Governance

The Executive Committee's main role is the formulation of strategic medium and long term policy of the charity as well as retaining a general oversight on the provision and management of its resources.

The Charity Management Group (formally the Operations Management Group), which is led by the Charity Manager, concentrates on the more detailed ongoing activities of the Charity and is principally responsible for the creation and supervision of all general management procedures.

The Clinical Governance Committee, which is led by the charity Medical Director (an appointed honorary role), concentrates on the management and direction of the charity's clinical activities. The committee manages all the processes to ensure quality and safety within the two clinical services (the Emergency Medical Team and the Community First Responder Scheme). This committee takes the lead in the charity's ongoing Care Quality Commission registration.

Supporting the clinical operations of the charity are two senior doctors who have responsibility as Clinical Directors for the Emergency Medical Team and the Community First Responder Scheme respectively (on a part time basis). There is also a position of associate Clinical Director (an honorary role) which is unique to the Emergency Medical Team and is held by another practising doctor.

MAGPAS

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 DECEMBER 2009

The overall day to day management of the Charity is the responsibility of the full time Charity Manager. The post holder is the designated 'Responsible Manager' for the Charity's registration with the Care Quality Commission. The separate function of 'Responsible Individual' is currently held by Dr David Bevan, retired Chairman, whilst the transition to the current chairman is completed.

Objectives and Activities

Since its inception, Magpas has retained its core objectives, as being the treatment of injury or sickness by the provision of immediate medical care to any persons involved in accidents or medical emergencies, in the counties of; Cambridgeshire and Peterborough, Bedfordshire, Essex, Hertfordshire, Leicestershire, Lincolnshire, Norfolk, Northamptonshire and Suffolk.

Over time this broad objective has formed into the two central clinical services, namely, the Emergency Medical Team (EMT) and the Community First Responder Scheme (CFRS).

As previously noted both services have a nominated Clinical Director, drawn from existing volunteer doctors, who are responsible for setting standards and monitoring clinical performance. These activities are carried out in a carefully regulated environment as the Charity retains its unique status of an Independent Health Care Provider, registered with the Care Quality Commission.

The EMT service has changed and developed throughout the charity's 38 year history as skills levels have continually improved and become increasingly specialised. Working within the recognised '999' emergency call system, the range and capacity of service is set out in a formal Service Level Agreement with the East of England Ambulance Service NHS Trust (EEAST).

The Ambulance Trust has also recently considered its regional strategy on CFRS delivery, which may lead to changes in operational targets and funding arrangements. The Charity is actively considering a formalisation of its involvement in a further Service Level Agreement to be negotiated in 2010.

In 2009 a decision was made to continue allocating funds to complete the Cambridgeshire Trauma Audit and Research Project (CTARP) and this continued to be the case throughout the year. In conjunction with the University of Leicester the Charity was successful in obtaining grant funding from the Eastern Development Centre to complete the research project. CTARP is now expected to be finalised in the first quarter of 2010.

As in previous years Magpas as a Charity makes no direct grants and does not undertake any social programme investments.

Relationships with Other Groups, Charities and Individuals

Although the Charity works very closely with an increasing number of partners, it has remained a wholly independent body with complete self determination over its activities. The formalisation of the working arrangements with the East of England Ambulance Service is operationally overseen by a joint Local Operational and Safety Management Group (formerly the Local Management Group) which is lead by the EMT Manager. This group has no powers to commit resources on behalf of Magpas or the Executive Committee but reviews the day to day operations of the Emergency Medical Team.

Achievements and Performance

The Charity formalised its key aim in 2009 which is to 'save lives and reduce disability by the rapid provision of on-the-spot emergency medical expertise wherever it is needed within the East of England'.

MAGPAS

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 DECEMBER 2009

The quality of Magpas training and its translation into service standards has been increasingly recognised by such eminent bodies as the Royal College of Surgeons of Edinburgh, the College of Emergency Medicine and the Royal College of Anaesthetists as well as achieving the Investors in Volunteers Award, the Queens Award for Voluntary Services and several Royal Humane Society Awards. Magpas continues to be the only Emergency Medical Charity registered as an Independent Health Care Provider with the Care Quality Commission. In 2009 the Charity again successfully completed its annual assessment having met all of the Commission's requirements and standards.

The EMT works closely with the East of England Ambulance Trust. The team is deployed by helicopter wherever possible - using the Anglia Two helicopter (provided by the East Anglian Air Ambulance) during daylight hours or the Cambridgeshire Police's Air Operations Unit during night hours or when the Air Ambulance is unavailable. A response car is used to attend incidents where helicopter response is either not possible or not necessary. Our aim is to continue to work with all these partners to provide a 24 hour service.

Magpas has hosted Royal College of Surgeons of Edinburgh Faculty of Pre-hospital Care Fellowships throughout 2009 and 2010. These are six month training and development positions which provide the charity with valuable expertise and EMT coverage and provide the Fellows with an invaluable training and development opportunity.

Magpas also continues to value its volunteer medical practitioners and, in the second quarter of 2009, ran its highly regarded Pre Hospital Emergency Medicine training programmes which enabled a further eight doctors to join the EMT.

The Charity, through its Chairman and Medical Director, has been supportive of the creation and development of a completely new medical sub speciality in Pre Hospital Emergency Medicine, and moving in to the next year will continue to host further Faculty Training Fellowships and expand training services.

There has been continued growth of our Community First Responders and Magpas now trains, equips and administers 38 groups across Cambridgeshire responding to over 2000 calls in 2009.

In 2009, discussions were held with the East Anglian Air Ambulance charity regarding the possibility of the two charities combining by way of a formal merger. These discussions proved more involved than had originally been envisaged and a merger does appear to be unlikely in the near future. However, Magpas continues to work with the East Anglian Air Ambulance charity and seeks to develop a flexible and highly responsive service, utilising all available appropriate transport platforms, from its joint operating base at RAF Wyton.

Looking ahead to 2010, developments across the pre-hospital emergency medical service and other areas are likely to result in ever more dynamic changes to the operating environment. As such the Charity will face some very exciting but complex challenges in the years ahead.

Financial Review

Expenditure in 2009 was £474,334, a decrease of 5.3% (£26,392) on the previous year. This decrease is due to a substantial reduction in staffing costs during 2009, with the departure of three fulltime staff in the latter part 2009. Magpas was able to greatly increase the overall clinical cover that the EMT provided, resulting in increased responses up from 704 total activations in 2008 to 942 total activations in 2009. In addition, the charity increased its first responder groups from 34 in 2008 to 38 in 2009, these additional groups resulted in increased training and equipment costs all of which were successfully offset against the decrease in staffing costs.

MAGPAS

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 DECEMBER 2009

General income in 2009 was £653,830, an increase of 80% (£291,002) on the previous year. This increase is due in part to funding supplied by the Eastern Development Centre to provide further speciality training courses and to continue to host successive Faculty Training fellowships in 2009.

As economic conditions continued to degenerate in 2009, it was decided that it was no longer appropriate for the charity to hold equity related investments and these were sold and are now held as a part of the charity's cash reserves. The charity has been fortunate to have received funding for training and fellowships during 2009, as well as welcome legacy income. This has enabled it to fund its operations during the year and maintain a reasonable level of cash reserve going into 2010. We are striving to increase our recurring fundraising streams in order to provide a more secure future for the charity.

Future Plans

The primary target in the year ahead will be to make significant improvements to the underlying financial position of the charity. This will be achieved through the recruitment of a full time head of fundraising, due to be appointed in the first quarter of 2010, as well as advancing current fundraising schemes such as Green Day and the Magpas Lottery. The extra funds raised will be used to invest in further training facilities and base development at RAF Wyton, thus encouraging funding for the provision of further Faculty Training Fellowships in 2010, of these, two are due to start in March 2010 on a six month contract with a projected annual cost of £130,000.

The Charity will endeavour to maintain its leading position in the development of the sub speciality of pre hospital emergency medicine. This will be achieved through continuing to build upon existing relationships with Cambridge University Hospitals (Addenbrookes) and the Ambulance Trust, whilst continuing to work closely with the RAF and Cambridgeshire Constabulary Air Operations Unit. It is anticipated that Magpas will continue to provide a high quality clinical service, operate the only UK Civil Aviation Authority approved night HEMS service with doctors, and retain its position as the only Care Quality Commission inspected and registered pre-hospital critical care and retrieval service. The charity will thus remain at the very forefront of developments in pre hospital emergency medicine.

For 2010, plans have been reviewed and set out to redesign future training programmes in as income generating activities. Particular focus will be placed on the highly acclaimed and specialised Magpas Pre-hospital Emergency Anaesthesia, Pre-hospital Critical Care and Patient Safety / Team Resource Management courses. It is projected that such commercial training activity will produce an additional income of £31,500 in 2010.

Conclusion

Magpas continues to operate in a constantly changing external health care environment that has always presented very unique challenges and opportunities. Operating in such an environment has aided Magpas in its continued evolution. The charity has demonstrated considerable resilience and resolve over a period of many years. The commitment of everyone working for and associated with the Charity, and its broad public support, has enabled the Charity to surmount many difficult challenges.

2010 is anticipated to be a demanding year, full of opportunity. With an Integrated Trauma Network due to come online in April 2010 and with Cambridge University Hospitals (Addenbrookes) becoming the regional major trauma centre for the East of England, Magpas is uniquely placed to support and capitalise on the opportunities and advancements these will provide in pre-hospital emergency medical care. Demanding financial targets, a potentially complete reconfiguration of pre-hospital services and the emergence of major new stakeholders in clinical care provision will continue to challenge Magpas and its stakeholders.

MAGPAS

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 DECEMBER 2009

Magpas does not operate in isolation. It is part of a wider team striving to offer first class emergency care in our region. Close co-operation with the Ambulance Service, Acute NHS Hospitals, the Police Air Operations Unit, the Royal Air Force and the Air Ambulance Charities are essential in achieving our aims. Magpas is grateful to all of the partners who help deliver our service.

We are also reliant on, and grateful to, our office staff. They regularly rise to and exceed the expectations of the charity and trustees. During the year, Ian Brooke, Chief Executive Officer, left Magpas as did Tessa Rogers our long-serving Office Manager. We thank them both for their service.

The Charity would not be able to thrive were it not for the commitment of incredibly dedicated staff, fundraisers and supporters as well as volunteer first responders, doctors and paramedics. Magpas has in excess of three hundred active volunteers across the region and it is their endeavour that enables Magpas to continue to save lives and reduce disability across the East of England. We thank them all.

Responsibilities of the trustees'

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees' are required to:

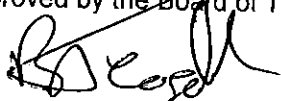
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Amounts are presented within items in the profit and loss account and balance sheet, the trustees have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice. In the case of each of the persons who are trustees at the time when the trustees report is approved:

- so far as the trustee is aware, there is no relevant audit information (information needed by the charity's auditors in connection with preparing their report) of which the charity's auditors are unaware, and
- each trustee has taken all steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Board of Trustees and signed on its behalf by:



Dr B Teasdale (Chairman)
Trustee

Date:- 24 April 2010

STATUTORY AUDITOR'S REPORT TO THE TRUSTEES OF MAGPAS

We have audited the financial statements of MAGPAS for the year ended 31 December 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the 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 company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

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

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Trustees' Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any

Basis of audit opinion

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

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

**STATUTORY AUDITOR'S REPORT
TO THE TRUSTEES OF MAGPAS**

Opinion

In our opinion

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.



Richard Sandbach FCA
(Senior statutory auditor)

For and on behalf of:
Moore Stephens
Chartered Accountants
Statutory Auditors
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ

Date: 11 May 2010

MAGPAS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2009

	Notes	2009			2008	
		Unrestricted	Restricted	Total		
		General £	Voluntary Designated £	£	£	£
Incoming Resources:						
Incoming Resources from generated funds						
Voluntary income	2(i)	618,190	-	2,950	621,140	320,734
Investment income	2(ii)	939	-	-	939	15,358
Activities for generating funds	2(iii)	14,124	-	-	14,124	15,591
Other incoming resources		17,627	-	-	17,627	11,145
Total Incoming Resources		650,880	-	2,950	653,830	362,828
Resources Expended						
Costs of generating funds	3(i)	99,720	-	-	99,720	172,426
Costs of charitable activities	3(iii)	324,346	-	10,424	334,770	316,956
Governance Costs	3(ii)	39,844	-	-	39,844	11,344
Total Resources Expended		463,910	-	10,424	474,334	500,726
Net Incoming/(Outgoing) Resources before Transfers						
		186,970	-	(7,474)	179,496	(137,898)
Transfers between funds		6,848	(6,848)	-	-	-
Net incoming/(outgoing) resources						
Net realised gain on disposal of investments		193,818	(6,848)	(7,474)	179,496	(137,898)
Net unrealised gain on revaluation of: Investments		(16,951)	-	-	(16,951)	-
		-	-	-	-	(70,236)
Net movement in funds		176,867	(6,848)	(7,474)	162,545	(208,134)
Fund Balances at 1 January 2009		202,773	6,848	35,000	244,621	452,755
Fund Balances at 31 December 2009		379,640	-	27,526	407,166	244,621

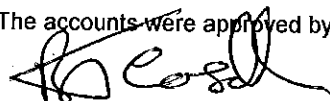
All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above. The surplus for the year for Companies Act purposes comprises the net incoming (outgoing) resources for the year was £179,496 (2008 £(137,898)).

Company Number: 06062176
MAGPAS
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2009

	Notes	2009		2008	
		£	£	£	£
Fixed Assets					
Tangible Assets	5		81,648		21,786
Investments	6		-		186,014
			<u>81,648</u>		<u>207,800</u>
Current Assets					
Debtors	7	14,732		10,817	
Cash at Bank		<u>380,714</u>		<u>93,126</u>	
		395,446		103,943	
Creditors: Amounts falling due within one year	8	<u>39,928</u>		<u>37,122</u>	
			<u>355,518</u>		<u>66,821</u>
Total assets less current liabilities			437,166		274,621
Creditors: Amounts falling due after one year	9		30,000		30,000
Total net assets			<u><u>407,166</u></u>		<u><u>244,621</u></u>
Income Funds					
Unrestricted Funds:					
General Fund	13	379,640		202,773	
Voluntary Designated	13	<u>-</u>	379,640	<u>6,848</u>	209,621
Restricted Funds	12		27,526		35,000
TOTAL FUNDS	14		<u><u>407,166</u></u>		<u><u>244,621</u></u>

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by the Trustees on 24 April 2010.



B Teasdale
Chairman and Trustee

The annexed notes form part of these financial statements.

MAGPAS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009

1 **Accounting Policies**

The financial statements have been prepared in accordance with Financial Reporting Standards for Smaller Entities (effective April 2008), Statement of Recommended Practice: Accounting and Reporting by Charities (March 2005) applicable to charities and the Companies Act 2006. The particular accounting policies adopted are described below.

General funds

General accumulated funds are unrestricted funds available to the charity for its general purposes and includes funds designated by the charity for a particular purpose; the use of such funds remains at the discretion of the charity's officers and trustees.

Voluntary designated funds

The charity operates a voluntary designated fund for the following purpose:-

EMT Course - This fund is to aid in funding the annual EMT course.

Restricted funds

The charity operates restricted funds for following purposes:-

- a) EMT Project - This fund was formed to cover capital expenditure relating to this project.
- b) CTARP Project - This fund arose following donations to cover the wages of a doctor working on the project.
- c) Simmen - This fund arose following funding received to purchase new simmen.
- d) CFRS - This fund arose following the receipt of grant income for CFRS groups.

Incoming resources:-

Income is recognised on a receivable basis and is shown gross of any related expenditure.

The specific bases are as follows:

- Voluntary income comprises donations, gifts, legacies and other similar income.
- Legacies are recognised as income when there is entitlement, certainty of receipt, and to the extent they can be accurately measured.
- Fundraising income is shown gross of related expenditure.
- Investment income is any bank interest and dividends received. These have been accounted for on a receivable basis.
- Where income received is repayable this is treated as a loan rather than revenue.
- Lottery income is recognised when it is received

Resources expended

Resources expended are accounted for on an accruals basis. Expenditure is apportioned between activities on the basis of its purpose, and shown in the appropriate category, unless it is immaterial in the context of these accounts.

- Costs of generating funds comprises the costs associated with attracting voluntary income.
- Charitable expenditure comprises direct expenditure including direct staff costs attributable to its activities.
- Governance costs include those incurred in the governance of its assets and are associated with constitutional and statutory requirements.
- Support costs are those costs identified in the administration of the charity. These costs are split further among the charitable and fundraising activities of the company based on the staff costs of each activity.
- The liability for lottery prizes is recognised as a percentage of income based on the number of entrants when a member pays their subscription.

**MAGPAS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

1 Accounting policies (continued)

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

Leases

Leasing rentals payable on agreements which transfer substantially all the risk and rewards associated with ownership of the asset ('finance leases') are capitalised within fixed assets, and the obligation to pay future rentals included in creditors as a liability. The interest charges implicit in such a lease are written off to the profit and loss account in proportion to the balance outstanding during the year.

All other leasing rentals ("operating leases") are written off to the profit and loss account over the life of the lease.

Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Costs of minor additions to fixed assets, defined as those costing less than £5,000 each, are expensed in the year in which they were incurred. Depreciation is provided on a straight line basis, in order to write off the assets over their useful lives. The depreciation rates are as follows:-

Motor vehicles	25% reducing balance
Furniture and equipment	25% straight line

Pension costs

The charity operates a defined contribution pension scheme for employees. The amount recognised in the profit and loss account is the contributions made by the charity for certain employees.

2 Funds in Operation

Movement in total funds for the year

This is stated after charging:-

	2009	2008
Depreciation of tangible fixed assets	17,583	12,977
Auditors' remuneration (including charitable donation of £1,000)	6,198	4,054
	<u>23,781</u>	<u>17,031</u>

MAGPAS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009

2 INCOMING RESOURCES

Notes	2009 Unrestricted £	2009 Restricted £	2009 Total £	2008 £
Voluntary income				
i) Grants and donations	469,623	2,950	472,573	281,660
Legacies	148,567	-	148,567	39,074
	<u>618,190</u>	<u>2,950</u>	<u>621,140</u>	<u>320,734</u>
ii) Investment income				
Bank interest received	67	-	67	3,667
Income from investments	872	-	872	11,691
	<u>939</u>	<u>-</u>	<u>939</u>	<u>15,358</u>
iii) Activities for generating funds				
Lottery income	13,450	-	13,450	14,653
Sale of merchandise	674	-	674	938
	<u>14,124</u>	<u>-</u>	<u>14,124</u>	<u>15,591</u>
3 RESOURCES EXPENDED				
i) Costs of generating funds				
Staff costs	78,986	-	78,986	135,800
Publicity material	2,503	-	2,503	1,545
Office rent, gas	-	-	-	-
Computer maintenance	-	-	-	-
Support car costs	479	-	479	933
Mileage and phone charges	1,207	-	1,207	2,517
Fundraising events	-	-	-	-
Recruitment costs	-	-	-	-
Printing, postage and stationery	3,601	-	3,601	2,769
Lottery	6,288	-	6,288	6,582
General costs	-	-	-	-
Support costs	7,068	-	7,068	22,190
Cost of merchandise	(412)	-	(412)	90
	<u>99,720</u>	<u>-</u>	<u>99,720</u>	<u>172,426</u>
ii) Governance				
Bank charges	713	-	713	321
Legal and professional	32,933	-	32,933	6,969
Audit and accountancy fees	6,198	-	6,198	4,054
	<u>39,844</u>	<u>-</u>	<u>39,844</u>	<u>11,344</u>

MAGPAS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009

3 RESOURCES EXPENDED

iii) Cost of charitable activity	Notes	Voluntary designated	Restricted	Unrestricted	2009	2008
		EMT £	Simmen £	£	Total £	Total £
Staff costs		-	-	186,373	186,373	136,890
Insurance		-	-	5,660	5,660	8,294
Office rent, gas etc.		-	-	5,616	5,616	5,640
Support car costs		-	-	9,669	9,669	12,155
Mileage and phone charges		-	-	1,681	1,681	417
Fundraising events		-	-	714	714	-
Radio and telephone call out		-	-	1,434	1,434	1,574
Medical supplies and equipment		-	-	37,200	37,200	26,900
Medical equipment and repairs		-	-	2,205	2,205	5,628
Protective clothing		-	-	3,448	3,448	8,319
GP training courses		-	-	9,376	9,376	40,960
Telephone		-	-	3,052	3,052	3,870
Printing, postage and stationery		-	-	5,838	5,838	4,964
Office equipment		-	-	(42)	(42)	1,340
Computer maintenance		-	-	2,012	2,012	1,041
Depreciation		-	8,067	6,522	14,589	9,303
Sundry expenses		-	-	5,897	5,897	5,182
Profit on disposal		-	-	-	-	(570)
Support costs		-	2,357	37,691	40,048	45,049
		-	<u>10,424</u>	<u>324,346</u>	<u>334,770</u>	<u>316,956</u>
iv) Support costs					Total	Total
Staff costs					17,158	28,460
Insurance					3,385	5,529
Office rent, gas etc					6,875	8,459
Support car costs					630	932
Radio and telephone call out					-	1
Telephone					1,796	2,248
Printing, postage and stationery					2,994	2,118
Depreciation					2,994	3,674
Sundry expenses					4,497	4,870
Office equipment					1,199	1,863
Computer maintenance					2,710	1,003
Cost of generating funds					229	72
Mileage and phone charges					-	-
Fundraising events					1,469	7,190
Protective clothing					-	-
GP Training courses and other training					1,180	820
					<u>47,116</u>	<u>67,239</u>

Support costs are apportioned on the following basis:

Unrestricted funds	95%
Restricted funds	5%

The trustees are of the opinion that this is a fair reflection of support cost expenditure.

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NOTES TO THE ACCOUNTS
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4 Staff Numbers and Costs

The number of persons employed by the company, including directors, during the year was as follows:-

	2009 No.	2008 No.
Charitable activities	8	8
Fundraising and public relations	2	3
Administration	1	1
	<u>11</u>	<u>12</u>

The number of employees whose emoluments, as defined for taxation purposes, amounted to over £50,000 in the year was as follows:-

	2009 No.	2008 No.
£50,001 - £60,000	0	1
£60,001 - £70,000	0	0
	<u>0</u>	<u>0</u>

The aggregate payroll costs of these persons were as follows:

	2009 £	2008 £
Wages and Salaries	201,586	254,913
Social Security Costs	17,547	23,969
Pension Costs	1,258	1,709
	<u>220,391</u>	<u>280,591</u>

No trustees received any remuneration during the year.

5 Tangible Fixed Assets

	Computer Equipment £	Office furniture and equipment £	Vehicle and equipment £	Medical equipment £	First responders equipment £	Total £
Cost						
At 1 January 2009	29,997	18,767	41,535	45,437	59,346	195,082
Additions	-	-	-	77,445	-	77,445
Disposals	-	-	-	-	-	-
At 31 December 2009	<u>29,997</u>	<u>18,767</u>	<u>41,535</u>	<u>122,882</u>	<u>59,346</u>	<u>272,527</u>
Depreciation						
At 1 January 2009	22,933	18,438	32,151	44,133	55,641	173,296
Charge for the year	2,825	166	2,581	9,371	2,640	17,583
Eliminated	-	-	-	-	-	-
At 31 December 2009	<u>25,758</u>	<u>18,604</u>	<u>34,732</u>	<u>53,504</u>	<u>58,281</u>	<u>190,879</u>
Net Book Values						
At 31 December 2009	4,239	163	6,803	69,378	1,065	81,648
At 31 December 2008	<u>7,064</u>	<u>329</u>	<u>9,384</u>	<u>1,304</u>	<u>3,705</u>	<u>21,786</u>

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5 **Tangible Fixed Assets (Continued)**

	Fixtures, Fittings & Equipment	Total
	£	£
The Net Book Value at 31 December 2009 represents tangible fixed assets used for:-		
Direct Charitable Purposes:		
Medical equipment	69,378	69,378
First responders' equipment	1,065	1,065
Vehicle and equipment	6,803	6,803
	77,246	77,246
Other Purposes:		
Management and Administration of the Charity	4,402	4,402
	81,648	81,648

6 **Fixed Asset Investments**

	2009		2008	
	£	£	£	£
Unit Trusts (within the UK)				
Value of investments brought forward				
Add: Net Gain / (Loss) on revaluation at 31 December 2009	186,014	i)	256,250	
	-		(70,236)	
Less: Disposals at opening valuation		ii)		
	(186,014)		-	
Market Value at 31 December 2009		-		186,014
Breakdown of Realised and Unrealised Gains and Losses from above:				
i) Unrealised Gains:				
Gain / (Loss) on revaluation of unit trusts		-		(70,236)
		-		(70,236)
ii) Realised Gains:				
Opening valuation of investment disposal		186,014		-
Proceeds on disposal of investment		169,063		-
Profit on disposal of investment		(16,951)		-
iii) Net Gain/(Loss) on Investments:		(16,951)		(70,236)

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7	Debtors	2009	2008
		£	£
	Prepayments and Accrued Income	14,732	10,817
		<u>14,732</u>	<u>10,817</u>
8	Creditors: Amounts falling due within one year	2009	2008
		£	£
	Trade Creditors	9,860	7,611
	Taxation and social security	-	7,620
	Accruals and deferred income	30,068	21,891
		<u>39,928</u>	<u>37,122</u>
9	Creditors: Amounts falling due after one year	2009	2008
		£	£
	Loan	30,000	30,000
		<u>30,000</u>	<u>30,000</u>

10 **Taxation**

The company is a registered charity. It only applies its funds in accordance with its charitable objectives, and is not trading with a view to making distributable profits, therefore corporation tax is not chargeable.

11 **Legacies**

At the balance sheet date the charity was expecting to receive £800 from a legacy which is still outstanding.

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12 Restricted Funds

The income funds of the company include the following restricted funds (see notes on page 11):-

	Balances at 1 January 2009	Movements in Funds		Transfer	Balances at 31 December 2009
		Incoming Resources	Outgoing Resources		
	£	£	£	£	£
EMT Project	5,000	-	-	(5,000)	-
Simmen	30,000	-	(10,424)	5,000	24,576
CFRS	-	2,950	-	-	2,950
	<u>35,000</u>	<u>2,950</u>	<u>(10,424)</u>	<u>-</u>	<u>27,526</u>

During the year the EMT Project fund was merged into the Simmen Fund. The EMT Project funds may be used for capital expenditures related to the EMT project and, since the purchase of Simmen falls within this definition, it was felt appropriate to allocate these funds for that purpose.

13 Unrestricted Funds

	Balances at 1 January 2009	Income	Expenditure	Investment Gains/ (Losses) (Note 9)	Transfers	Balances at 31 December 2009
	£	£	£	£	£	£
General Fund	202,773	650,880	(463,910)	(16,951)	6,848	379,640
Voluntary designated EMT Course	6,848	-	-	-	(6,848)	-
Total	<u>209,621</u>	<u>650,880</u>	<u>(463,910)</u>	<u>(16,951)</u>	<u>-</u>	<u>379,640</u>

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14 Analysis of Net Assets between Funds

	General Funds	Voluntary Designated Funds	Restricted Funds	Total
Balances at 31 December 2009 are represented by:-	£	£	£	£
Tangible Fixed Assets	81,648			81,648
Investments	-			-
Current Assets	367,920	-	27,526	395,446
Current Liabilities	(39,928)			(39,928)
Non-current liabilities	(30,000)			(30,000)
Total Net Assets	379,640	-	27,526	407,166

15 Leasing Commitments

	2009		2008	
	Land & Buildings £	Other £	Land & Buildings £	Other £
Operating leases which expire:				
Within one year	-	1,648	-	-
Between 1 and 2 years	14,100	-	-	1,648
Between 2 and 5 years	-	-	13,800	-
	14,100	1,648	13,800	1,648

16 Capital commitments

Commitments for capital expenditure at the end of the year not provided for in these financial statements were as follows:

	2009 £	2008 £
Contracted for but not provided in these financial statements	-	70,000

17 Pension costs

The charity operates a defined contribution scheme in respect of two employees. The total contributions paid in the period was £1,258 (2008 £1,709).

18 Related party transactions

J Whipp was reimbursed for expenses incurred on behalf of the charity to the value of £100.

19 Controlling Party

The company is controlled by the directors who are the trustees of the charity. As a result, no one individual or body has control over the company.