CHARITY REGISTRATION NUMBER: 1194543

North Northants First Responders

Unaudited Financial Statements

31 December 2025

A PLUS ACCOUNTANTS LIMITED
Accountants
10 Canberra House
Corbygate Business Park
Corby
Northants
NN17 5JG

North Northants First Responders

Financial Statements

Year ended 31 December 2025

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North Northants First Responders

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	North Northants First Responders
Charity registration number	1194543
Principal office	26 Horsetail Walk Corby NN17 5HD
The trustees	
	S J Price L Buckingham S Malin G Spencer
Accountants	A Plus Accountants Limited Accountants 10 Canberra House Corbygate Business Park Corby Northants NN17 5JG

Structure, governance and management

Constitution

North Northants First Responders is a registered charity constituted as a Charitable Incorporated Organisation (CIO) governed by its constitution.

Governance

The charity is governed by a board of trustees who are responsible for the overall strategic direction and oversight of the charity's activities. Trustees are appointed in accordance with the procedures set out in the constitution. The trustees meet regularly to review operational performance, financial management, risk, and compliance with statutory obligations. Sub-committees may be formed to oversee specific areas such as finance, safeguarding, and training.

Management

Day-to-day operations are managed by a team of volunteers, including trained first responders, supported by a volunteer coordinator. The trustees delegate operational responsibilities but retain ultimate accountability for all decisions. The charity has adopted policies and procedures to ensure effective internal controls, safeguarding, and compliance with health and safety regulations. All volunteers undergo appropriate training and DBS checks before deployment.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, particularly those related to the provision of emergency medical response services. A risk register is maintained and reviewed annually. Mitigation strategies include regular training, insurance cover, and adherence to protocols set by the East Midlands Ambulance Service.

Public Benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and activities

The objects of North Northants First Responders are:

The relief of sickness and the preservation and protection of good health by the provision of trained first response volunteers to attend medical emergencies as directed by the East Midlands Ambulance Service, or its successors, prior to the arrival of a fast response vehicle or ambulance.

To advance the education of the public in basic life support in particular, but not exclusively, by the provision of training in its principles and practice.

Supporting the provision and maintenance of community-funded defibrillators in North Northamptonshire.

Achievements and performance

This year has been another strong and productive year financially for our charity, enabling us to continue investing in our responders, our equipment and the communities we serve.

Our income has allowed us to make meaningful investments that directly support our aims and objectives. Throughout the year, we have continued to purchase and develop training equipment for our Community First Responders, as well as resources that enable us to provide valuable education and awareness within the wider community. We have also continued to invest in and upgrade responder equipment, ensuring our volunteers have the appropriate resources to provide the best possible support when responding to emergency situations.

As a not-for-profit charity, we remain committed to ensuring that funds are used responsibly and, wherever possible, reinvested into the work we do and the communities we support. At the same time, maintaining an appropriate level of reserves is essential to ensure the charity remains financially resilient and able to continue operating effectively.

This year, our agreed level of retained reserves has increased to £5,000, providing a healthy financial buffer while allowing us to continue investing in the charity's development and future growth.

Overall, the charity remains in a strong and sustainable financial position, with income and expenditure carefully managed and balanced. We are proud of the progress we have made this year and remain committed to ensuring every pound raised is used to further our charitable aims, support our responders and make a positive difference across our community.

Financial review

As a not-for-profit charity, it is important that we are seen to be using our funds to further our aims rather than holding excessive reserves. This year, we have done exactly that while always maintaining a healthy buffer above our agreed reserves of £3,500. Overall, the organisation remains in a strong financial position, with income and expenditure being well balanced to support both sustainability and growth.

Income and Expenditure

	Year ended 31/12/2025
Opening Balance (at start of year)	24,937
Total Income	35,693
- Cash Donations	5,356
- Fundraising (Inc. Sum Up/Events/Easy Fundraising/ Lottery/Charity Pots/Clothing Bins)	8,810
- Grants	21,527
- Other Income (Inc. Uniform purchases, Community Training Donations, HMRC, Interest)	
Total Expenditure	11,648
- Events/Activities	140
- Equipment/Supplies	1,169
- Bills/Utilities	2,600
- Other Expenditure	7,739
Closing Balance (end of year)	48,981

Further Notes

1. Income: This year has seen a strong level of income for the charity, providing a solid foundation to support our operational costs, charitable activities and continued development. Increased donations, fundraising and support from our community have enabled us to make meaningful investments in equipment, training and resources for both our responders and the wider community.

2. Expenditure: A significant proportion of our expenditure this year has been directed towards furthering our charitable objectives and strengthening the services we provide. This has included investment in training equipment for our responders and community education activities, as well as upgrades to essential responder equipment. We have also continued to invest in the development of our charity's resources, including our new Community Training Vehicle, which will enable us to deliver more accessible education, training and awareness opportunities within the communities we serve.

3. Accounting and Compliance: We continue to work with 'A Plus Accountants Limited', who provide professional accounting support and assist with the management of the charity's financial affairs. Having appropriate professional support is an important part of ensuring that the charity maintains accurate financial records, meets its legal and reporting obligations and remains financially well managed. This investment provides additional assurance as the charity continues to grow and develop.

4. Reserves Policy: As a not-for-profit organisation, we are committed to ensuring that our funds are used appropriately to further our charitable objectives rather than being unnecessarily accumulated. Our agreed level of retained reserves is now £5,000, providing the charity with an appropriate financial buffer to manage unexpected costs and maintain continuity of our services. At the same time, we continue to actively reinvest available funds into equipment, training, community engagement and the future development of the charity.

5. Future Commitments: Looking ahead, we remain committed to continued investment in responder training, community education and workshops, essential equipment and the ongoing development of

our Community Training Vehicle. We will continue to identify opportunities to expand our reach and provide greater benefit to the communities we serve. Any restricted funds received will continue to be managed appropriately and used solely for their intended charitable purpose.

6. Acknowledgements: We would like to express our sincere gratitude to all of our donors, funders, sponsors, volunteers, community partners and supporters. Their generosity, commitment and continued belief in our charity have played a fundamental role in enabling us to achieve what we have this year. Every donation and contribution helps us to strengthen our service, support our responders and make a positive difference within our community.

The trustees' annual report was approved on 03/09/2026 and signed on behalf of the board of trustees by:

Stacey Price

S J Price
Trustee

North Northants First Responders

Accountants Report to North Northants First Responders on the Unaudited Financial Information of North Northants First Responders

Year ended 31 December 2025

In accordance with the engagement letter dated 16 July 2025, we have prepared for your approval the financial information of North Northants First Responders for the year ended 31 December 2025, which comprise the statement of financial activities, statement of financial position and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of North Northants First Responders, as a body, in accordance with the terms of our engagement letter dated 16 July 2025. Our work has been undertaken solely to prepare for your approval the financial statements of North Northants First Responders and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release TECH08/16AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than North Northants First Responders and its board of trustees, as a body, for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all informations and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

A PLUS ACCOUNTANTS LIMITED
Accountants

10 Canberra House
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North Northants First Responders

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	35,693	35,693	11,567
Investment income	**5**	–	–	97
Total income		35,693	35,693	11,664
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**6**	11,649	11,649	6,440
Total expenditure		11,649	11,649	6,440
Net income and net movement in funds		24,044	24,044	5,224
Reconciliation of funds				
Total funds brought forward		24,937	24,937	19,713
Total funds carried forward		48,981	48,981	24,937

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

North Northants First Responders

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**10**	7,173	852
Current assets			
Debtors	**11**	484	847
Cash at bank and in hand		43,791	24,138
		44,275	24,985
Creditors: amounts falling due within one year	**13**	2,467	900
Net current assets		41,808	24,085
Total assets less current liabilities		48,981	24,937
Net assets		48,981	24,937
Funds of the charity			
Unrestricted funds		48,981	24,937
Total charity funds		48,981	24,937

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

S J Price
Trustee

The notes on pages 9 to 13 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 26 Horsetail Walk, Corby, NN17 5HD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Accounting policies ***(continued)***

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the charity to the expenditure.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant, Property & Equipment - 25% straight line

3. Accounting policies *(continued)*

Financial instruments

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet.

Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Grants	21,527	21,527	5,308	5,308
Corby Lottery	166	166	232	232
Events/Cash Donations	8,302	8,302	2,804	2,804
Clothing Bins	1,902	1,902	1,588	1,588
Easy Fundraising	342	342	115	115
Collection Tins	3,454	3,454	1,520	1,520
	35,693	35,693	11,567	11,567

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	–	–	97	97

6. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Direct costs	569	569	–	–
Fundraising costs	140	140	–	–
Volunteer entertainment	438	438	242	242
Responder uniforms	747	747	–	–
Rent	2,600	2,600	2,294	2,294
Repairs & maintenance	600	600	161	161
Insurance	515	515	288	288
Vehicle leasing/hire	–	–	1,164	1,164
IT Software and Consumables	334	334	–	–
Telephone	–	–	245	245
Printing, Postage and stationary	132	132	41	41
Advertising and marketing	1,105	1,105	–	–
Depreciation	2,486	2,486	284	284
Accountancy fees	1,293	1,293	900	900
Bank Charges	5	5	3	3
Subscriptions	130	130	818	818
HMRC VAT penalties	555	555	–	–
	11,649	11,649	6,440	6,440

7. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	2,486	284
Operating lease rentals	747	–

8. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 January 2025	1,136
Additions	8,807
At 31 December 2025	9,943
Depreciation	
At 1 January 2025	284
Charge for the year	2,486
At 31 December 2025	2,770
Carrying amount	
At 31 December 2025	7,173
At 31 December 2024	852

11. Debtors

	2025 £	2024 £
Other debtors	484	847

12. Cash and cash equivalents

Within Cash at bank and in hand, includes a current & deposit account, that at the year end could not be reconciled due to ongoing issues with obtaining bank statements. The issue was resolved post year end in March 2026 and the charity received £12,796.13 when the bank accounts were closed. This balance included a VAT refund totalling £483.84 relating to the quarter ending 31 December 2025 that was received after the year end. There was a favourable unknown variance of £214.76. As no bank statements were available to understand what this difference was an adjustment was made assuming it related to additional donations. The balance sitting within the accounts at 31 December 2025 was £12,312.29. The trustees believe this is an accurate reflection of the underlying transactions given the situation.

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,647	–
Accruals and deferred income	820	900
	2,467	900

The following pages do not form part of the financial statements.

North Northants First Responders

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Grants	21,527	5,308
Corby Lottery	166	232
Events/Cash Donations	8,302	2,804
Clothing Bins	1,902	1,588
Easy Fundraising	342	115
Collection Tins	3,454	1,520
	35,693	11,567
Investment income		
Bank interest receivable	–	97
Total income	35,693	11,664
Expenditure		
Costs of raising donations and legacies		
Opening stock	569	–
Purchases	140	–
Other post-retirement benefits	438	242
Operating leases	747	–
Rent	2,600	2,294
Repairs and maintenance	600	161
Insurance	515	288
Vehicle leasing/hire	–	1,164
Legal and professional fees	334	–
Telephone	–	245
Other office costs	132	41
Amortisation	1,105	–
Depreciation	2,486	284
Accountancy	1,293	900
Bank charges	5	3
Subscriptions	130	818
	555	–
	11,649	6,440
Total expenditure	11,649	6,440
Net income	24,044	5,224

North Northants First Responders

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025	2024
	£	£
Costs of raising donations and legacies		
Costs of raising donations and legacies - Other type 1		
Direct costs	569	–
Fundraising costs	140	–
Volunteer entertainment	438	242
Responder uniforms	747	–
Rent	2,600	2,294
Repairs & maintenance	600	161
Insurance	515	288
Vehicle leasing/hire	–	1,164
IT Software and Consumables	334	–
Telephone	–	245
Printing, Postage and stationary	132	41
Advertising and marketing	1,105	–
Depreciation	2,486	284
Accountancy fees	1,293	900
Bank Charges	5	3
Subscriptions	130	818
HMRC VAT penalties	555	–
	11,649	6,440
Costs of raising donations and legacies	11,649	6,440