

**Private & Confidential**

Eamon Casey  
Aidan Early  
Community First Responders Armagh | Tyrone  
1A Northland Place  
DUNGANNON  
Co Tyrone  
BT71 7SG

Our Ref: 1195/AMC

7 March 2024

Dear Eamon and Aidan,

**Re: Community First Responders Armagh | Tyrone – Trustees' Report and Audited Financial Statements – 08 July 2022 AND 08 July 2023.**

Please find enclosed the following in relation to the above for the year end 8/7/22 & 8/7/23:

- Audited Financial Statements for the year.

If you are in agreement, can you please arrange to have the enclosed signed where indicated and return to us at your earliest convenience.

As this completes our work, we will forward our fee for your kind attention.

If you have any queries, please do not hesitate to contact Andrew McCann at our office.

Yours sincerely

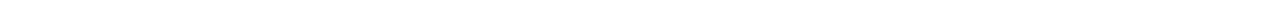
**Sean Cavanagh & Co.**

Encs

**Charity Registration Number: NIC105982**

**Community First Responders Armagh | Tyrone**

**Trustees' Report and Financial Statements  
For the Year Ended 08 July 2022**



# Community First Responders Armagh|Tyrone

## **CONTENTS** **For the Year Ended 08 July 2022**

	<b>Page</b>
<b>Company Information</b>	3
<b>Trustee's Report</b>	4-6
<b>Independent Examiners' Report</b>	7-8
<b>Statement of Financial Activities</b>	9
<b>Statement of Financial Position</b>	10
<b>Notes to the Financial Statements</b>	11-14

## Community First Responders Armagh|Tyrone

### **COMPANY INFORMATION**

**For the Year Ended 08 July 2022**

**Board of Trustees  
(Directors)**

Mr Aidan Early (Chairperson)  
Mr Eamon Casey (Treasurer)  
Mr Shane O Donnell  
Mr Mark Winter (PR Officer)  
Mr Peter Donnelly (NIAS Liaison)

**Charity Number:**

NIC105982

**Registered Office:**

18 Friary Road  
Dungannon  
Co. Tyrone

**Accountants:**

SCC Chartered Accountants  
17 College Street  
Armagh  
Co. Armagh  
BT61 9BT

## **Community First Responders Armagh|Tyrone**

### **TRUSTEES' REPORT (Incorporating the Director's report)**

#### **For the Year Ended 08 July 2022**

The reference and administration details of the charitable company are as shown on page 3.

The Trustees (in their capacity as Trustees and Committee of Management) present their report and the Financial Statements for the year ended 08 July 2022. The Trustees who served during the year and up to the date of this report are set out on page 3. The Trustees have adopted provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

#### **Objectives and Activities**

##### *Principal Activity*

The principal activity of the society is to deliver ambulance approved training to all volunteers which enables them to attend a medical emergency involving collapse, chest pain, asthmatic emergencies, diabetic emergencies and stroke symptoms. The charity covers rural communities stretching from Armagh city in North East Armagh right through to Coalisland in East Tyrone. They have currently trained 80 responders who reside and/or work in these areas, each responder is fully prepared to render assistance within minutes of receiving the 999 call from NIAS (Northern Ireland Ambulance Service).

##### *Risks*

The risks that the CFRA&T service face daily are very manageable through proper training and risk assessments. They manage risk by ensuring the volunteers are trained to the highest standards and can identify any potential chance of harm or danger to themselves or the patient. However, there will always be the potential for some harm to come to patients who are receiving CPR and it is a well-established fact that during chest compressions, ribs can be fractured, particularly in the elderly. It is also an established fact that the benefit of such activity far outweighs the risks involved and with high quality training of volunteers we strive to minimize the risk of any such injury.

#### **Achievements and Performance**

Public benefit is realised by many different groups of people. There is emergency medical cover to the residents of all the areas covered. They have responded to over 982 emergency calls since becoming operational, have rendered medical assistance ranging from keeping a patient safe and comfortable while waiting on an ambulance right up to full resuscitation using CPR and defibrillation techniques.

We have also recently been fully trained by NIAS IN airway support of the unconscious patient and new techniques in resuscitation.

We also have an important role in family / relative support at distressing incidents, have trained the volunteers to assist and support relatives and have been often commended for this aspect of their work.

The number of fully trained and accredited trainers has reduced from four to one. This has seriously impacted CFRA&T as we need a minimum of two trainers to carry out training, resulting in training being suspended. We are currently retraining more trainers and are hopeful that we will restart the training on volunteers in the coming months.

NIAS has also had staffing issues and we are all hoping for a full training programme to commence in the second half of this year.

## **Community First Responders Armagh|Tyrone**

### **TRUSTEES' REPORT (Incorporating the Director's report) (Continued)**

The charity also offers a support network and strategy for all the volunteers, have organised "dealing with sudden bereavement" courses for volunteers and have a support facility to refer volunteers for specialist help if they are adversely affected by a distressing situation whilst responding.

They continue to provide medical cover to local charitable events and have been on hand to help at many fun runs, shows, community festivals and sporting events. This is done completely without charge as they feel it draws them closer to the communities in which they operate and in turn find it easier to recruit new volunteers in areas where the service is provided.

CFRA&T have installed a public access defibrillator at a nursing home in Aughnacloy which is accessible to the general public. Along with having supplied local businesses and schools with the keycode to allow access to this equipment and are currently organising free training in the use of the de-fib to the local community.

#### **Financial Review**

##### *Financial Performance*

We are now in a financially strong position given the excellent and generous fund raising from local communities, local businesses and patient families.

We have spent a sizeable amount on new training equipment which will pay dividends as we progress with our skills training.

As one can see from our yearly accounts we continue to be fully supported by our local communities and in return we continue to help everyone in their hour of most need.

#### **Structure, Governance and Management**

The Company is governed by the Rules of CFRA&T and is recognised as a charity by HM Revenue & Customs. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

##### *Health & Safety*

The society is committed to achieving the highest practical standards in Health & Safety. They endeavour to make all offices and sections safe for employees and trainees alike.

## Community First Responders Armagh|Tyrone

### **TRUSTEES' REPORT (Incorporating the Director's report) (Continued)**

#### **Statement of trustees' Responsibilities**

The Trustees (who are also directors of CFRA&T Ltd for the purpose of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 Sc 65. 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.

This report was approved by the Board of Trustees on 29 February 2024 and signed on its behalf by:

Registered office:

18 Friary Road  
Dungannon  
Co. Tyrone



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**Eamon Casey, Treasurer**

**Charity Registration Number: NIC105982**

## **Community First Responders Armagh|Tyrone**

### **Independent Examiners' Report to the Trustees of Community First Responders Armagh & Tyrone**

We have compiled the financial statements for the year ended 8<sup>th</sup> July 2022 set out on pages 10 to 14.

We report on the financial statements of Community First Responders Armagh & Tyrone for the year ended 8<sup>th</sup> July 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### **Respective responsibilities of trustees and independent examiner**

As described in the Trustees' Report, the trustees are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

It is our responsibility to compile the financial statements of Community First Responders Armagh & Tyrone from the accounting records, information and explanations supplied to us by the charity and to state, on the basis of our examination whether particular matters have come to our attention.

#### **Basis of independent examiners' opinion**

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

#### **Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
  - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
  - to prepare accounts which accord with the books or account and comply with the accounting requirement of the Act have not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

## **Community First Responders Armagh|Tyrone**

### **Opinion**

In our opinion:

- a) The financial statements give a true and fair view of the state of the charity's affairs of its incoming resources and application of resources for the year then ended; and
- b) The financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

---

**Sean Gerard Cavanagh (Senior Statutory Auditor)**

SCC Chartered Accountants  
17 College Street  
Armagh  
Co. Armagh  
BT61 9BT

Date: 29 February 2024

## Community First Responders Armagh|Tyrone

### Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2022

	Restricted funds £	Unrestricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Big Lottery Fund – People and Communities	-	-	-	33,360
Southern Health and Social Care Trust	-	-	-	2,609
Fundraising	-	2,752	2,752	2,169
Government Grants	-	-	-	14,032
<b>Total incoming resources</b>	<b>-</b>	<b>2,752</b>	<b>2,752</b>	<b>52,170</b>
<b>Resources expended</b>				
Admin expenses	-	247	247	154
Entertainment	-	-	-	-
Insurance	-	-	-	939
Training	-	2,990	2,990	50
IT expenses	-	106	106	149
Resuscitation Equipment	-	-	-	104
Office Expenses	-	-	-	37
Depreciation	-	3,166	3,166	3,016
Premises Expenses	-	8,287	8,287	9,962
Accounting and Legal Fees	-	1,230	1,230	930
Advertising	-	-	-	25
Wages & Pension	-	12,557	12,557	27,622
<b>Total resources expended</b>	<b>-</b>	<b>28,583</b>	<b>28,583</b>	<b>42,988</b>
<b>Net incomings for the year</b>	<b>-</b>	<b>(25,831)</b>	<b>(25,831)</b>	<b>9,182</b>
Total funds brought forward	44,870	36,907	81,777	72,595
<b>Total funds carried forward</b>	<b>44,870</b>	<b>11,076</b>	<b>55,946</b>	<b>81,777</b>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts are classed as continuing activities.

## Community First Responders Armagh|Tyrone

### Statement of Financial Position as at 08 July 2022

	Notes	08.07.22		08.07.21	
		£	£	£	£
<b>Non-Current Assets</b>					
Plant, Property & Equipment	2		<b>3,665</b>		6,831
<b>Current Assets</b>					
Cash and cash equivalents		<b>47,131</b>		71,995	
Debtors		<b>6,250</b>		6,250	
<b>Payables</b>					
Amounts falling due within one year		<u><b>1,100</b></u>		<u>3,299</u>	
<b>Net Current Assets</b>			<b>52,281</b>		74,946
<b>Net Assets</b>			<u><b>55,946</b></u>		<u>81,777</u>
<b>Represented by:</b>					
Restricted Funds			<b>44,870</b>		44,870
Unrestricted Funds			<b>11,076</b>		36,907
			<u><b>55,946</b></u>		<u>81,777</u>

The financial statements were approved by the Board on 29 February 2024 and signed on their behalf by:



**Aidan Early**  
Chairperson



**Eamon Casey**  
Treasurer

## **Community First Responders Armagh|Tyrone**

### **Notes to the Financial Statements for the Year Ended 08 July 2022**

#### **1. Accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entities financial statements.

##### **1.1. Basis of accounting**

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with '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 Ireland (FRS 102)' and in accordance with the Charities Act.

##### **1.2. Cash Flow Statement**

The charitable entity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **1.3. Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

## **Community First Responders Armagh|Tyrone**

### **Notes to the Financial Statements for the Year Ended 08 July 2022**

#### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### **1.5. Fund Accounting**

The charitable entity has two types of funds for which it is responsible at the year-end:

**Unrestricted Funds** – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

**Restricted Funds** – Monies which has been set aside to cover costs should there be a significant and unforeseen reduction in funding.

#### **1.6. Property, Plant and Equipment and Depreciation**

Plant, Property and Equipment are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property, Plant and Equipment - 25% Straight line

## **Community First Responders Armagh|Tyrone**

### **Notes to the Financial Statements for the Year Ended 08 July 2022**

#### **Accounting Policies (Continued)**

##### **1.7. Trade and Other Receivables**

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

##### **1.8. Trade and Other payables**

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

##### **1.9. Taxation**

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

##### **1.10. Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **1.11. Contingent Liabilities**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charitable company.

## Community First Responders Armagh|Tyrone

### Notes to the Financial Statements for the Year Ended 08 July 2022

#### 2. Property, Plant and Equipment

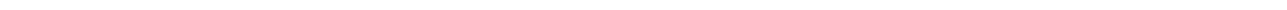
	<b>Property, Plant &amp; Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 09 July 2021	21,648	21,648
Additions	-	-
At 08 July 2022	<u>21,648</u>	<u>21,648</u>
<b>Depreciation</b>		
At 09 July 2021	14,817	14,817
Charge for the year	<u>3,166</u>	<u>3,166</u>
At 08 July 2022	<u>17,983</u>	<u>17,983</u>
<b>Net book values</b>		
At 08 July 2022	<u><b>3,665</b></u>	<u><b>3,665</b></u>
At 08 July 2021	<u><u>6,831</u></u>	<u><u>6,831</u></u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2022 the NBV of Fixtures & Fittings is £3,665 (2021: £6,831).

**Charity Registration Number: NIC105982**

**Community First Responders Armagh | Tyrone**

**Trustees' Report and Financial Statements  
For the Year Ended 08 July 2023**



# Community First Responders Armagh|Tyrone

## **CONTENTS** **For the Year Ended 08 July 2023**

	<b>Page</b>
<b>Company Information</b>	3
<b>Trustee's Report</b>	4-6
<b>Independent Examiners' Report</b>	7-8
<b>Statement of Financial Activities</b>	9
<b>Statement of Financial Position</b>	10
<b>Notes to the Financial Statements</b>	11-14

## Community First Responders Armagh|Tyrone

### **COMPANY INFORMATION**

**For the Year Ended 08 July 2023**

**Board of Trustees  
(Directors)**

Mr Aidan Early (Chairperson)  
Mr Eamon Casey (Treasurer)  
Mr Shane O Donnell  
Mr Mark Winter (PR Officer)  
Mr Peter Donnelly (NIAS Liaison)

**Charity Number:**

NIC105982

**Registered Office:**

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Dungannon  
Co. Tyrone

**Accountants:**

SCC Chartered Accountants  
17 College Street  
Armagh  
Co. Armagh  
BT61 9BT

## **Community First Responders Armagh|Tyrone**

### **TRUSTEES' REPORT (Incorporating the Director's report)**

#### **For the Year Ended 08 July 2023**

The reference and administration details of the charitable company are as shown on page 3.

The Trustees (in their capacity as Trustees and Committee of Management) present their report and the Financial Statements for the year ended 08 July 2023. The Trustees who served during the year and up to the date of this report are set out on page 3. The Trustees have adopted provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

#### **Objectives and Activities**

##### *Principal Activity*

The principal activity of the society is to deliver ambulance approved training to all volunteers which enables them to attend a medical emergency involving collapse, chest pain, asthmatic emergencies, diabetic emergencies and stroke symptoms. The charity covers rural communities stretching from Armagh city in North East Armagh right through to Coalisland in East Tyrone. They have currently trained 80 responders who reside and/or work in these areas, each responder is fully prepared to render assistance within minutes of receiving the 999 call from NIAS (Northern Ireland Ambulance Service).

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## **Community First Responders Armagh|Tyrone**

### **TRUSTEES' REPORT (Incorporating the Director's report) (Continued)**

The charity also offers a support network and strategy for all the volunteers, have organised "dealing with sudden bereavement" courses for volunteers and have a support facility to refer volunteers for specialist help if they are adversely affected by a distressing situation whilst responding.

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#### **Financial Review**

##### *Financial Performance*

We are now in a financially strong position given the excellent and generous fund raising from local communities, local businesses and patient families.

We have spent a sizeable amount on new training equipment which will pay dividends as we progress with our skills training.

As one can see from our yearly accounts we continue to be fully supported by our local communities and in return we continue to help everyone in their hour of most need.

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##### *Health & Safety*

The society is committed to achieving the highest practical standards in Health & Safety. They endeavour to make all offices and sections safe for employees and trainees alike.

## Community First Responders Armagh|Tyrone

### TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

#### Statement of trustees' Responsibilities

The Trustees (who are also directors of CFRA&T Ltd for the purpose of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 Sc 65. 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.

This report was approved by the Board of Trustees on 5 March 2024 and signed on its behalf by:

Registered office:

18 Friary Road  
Dungannon  
Co. Tyrone



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**Eamon Casey, Treasurer**

**Charity Registration Number: NIC105982**

## **Community First Responders Armagh|Tyrone**

### **Independent Examiners' Report to the Trustees of Community First Responders Armagh & Tyrone**

We have compiled the financial statements for the year ended 8<sup>th</sup> July 2023 set out on pages 10 to 14.

We report on the financial statements of Community First Responders Armagh & Tyrone for the year ended 8<sup>th</sup> July 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### **Respective responsibilities of trustees and independent examiner**

As described in the Trustees' Report, the trustees are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

It is our responsibility to compile the financial statements of Community First Responders Armagh & Tyrone from the accounting records, information and explanations supplied to us by the charity and to state, on the basis of our examination whether particular matters have come to our attention.

#### **Basis of independent examiners' opinion**

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

#### **Independent examiners' statement**

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
  - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
  - to prepare accounts which accord with the books or account and comply with the accounting requirement of the Act have not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

## **Community First Responders Armagh|Tyrone**

### **Opinion**

In our opinion:

- a) The financial statements give a true and fair view of the state of the charity's affairs of its incoming resources and application of resources for the year then ended; and
- b) The financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

---

**Sean Gerard Cavanagh (Senior Statutory Auditor)**

SCC Chartered Accountants  
17 College Street  
Armagh  
Co. Armagh  
BT61 9BT

Date: 5 March 2024

## Community First Responders Armagh|Tyrone

### Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2023

	Restricted funds £	Unrestricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>				
Fundraising	-	35,331	35,331	2,752
<b>Total incoming resources</b>	<b>-</b>	<b>35,331</b>	<b>35,331</b>	<b>2,752</b>
<b>Resources expended</b>				
Admin expenses	-	-	-	247
Training	-	-	-	2,990
Defibrillator Replacement Pads	-	892	892	-
IT expenses	-	803	803	106
Office Expenses	-	880	880	-
Depreciation	-	3,165	3,165	3,166
Premises Expenses	-	5,396	5,396	8,287
Accounting and Legal Fees	-	1,100	1,100	1,230
Advertising	-	-	-	-
Wages & Pension	-	-	-	12,557
<b>Total resources expended</b>	<b>-</b>	<b>12,237</b>	<b>12,237</b>	<b>28,583</b>
<b>Net incomings for the year</b>	<b>-</b>	<b>23,094</b>	<b>23,094</b>	<b>(25,831)</b>
Total funds brought forward	44,870	11,076	55,946	81,777
Transfer of funds	(44,870)	44,870	-	-
<b>Total funds carried forward</b>	<b>-</b>	<b>79,040</b>	<b>79,040</b>	<b>55,946</b>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts are classed as continuing activities.

## Community First Responders Armagh|Tyrone

### Statement of Financial Position as at 08 July 2023

	Notes	08.07.23		08.07.22	
		£	£	£	£
<b>Non-Current Assets</b>					
Plant, Property & Equipment	2		<b>500</b>		3,665
<b>Current Assets</b>					
Cash and cash equivalents		<b>75,382</b>		47,131	
Debtors		<b>5,358</b>		6,250	
<b>Payables</b>					
Amounts falling due within one year		<b>2,200</b>		1,100	
<b>Net Current Assets</b>			<b>78,540</b>		52,281
<b>Net Assets</b>			<b>79,040</b>		<b>55,946</b>
<b>Represented by:</b>					
Restricted Funds			-		44,870
Unrestricted Funds			<b>79,040</b>		11,076
			<b>79,040</b>		<b>55,946</b>

The financial statements were approved by the Board on 5 March 2024 and signed on their behalf by:



**Aidan Early**  
Chairperson



**Eamon Casey**  
Treasurer

## **Community First Responders Armagh|Tyrone**

### **Notes to the Financial Statements for the Year Ended 08 July 2023**

#### **1. Accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entities financial statements.

##### **1.1. Basis of accounting**

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with '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 Ireland (FRS 102)' and in accordance with the Charities Act.

##### **1.2. Cash Flow Statement**

The charitable entity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **1.3. Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

## Community First Responders Armagh|Tyrone

### Notes to the Financial Statements for the Year Ended 08 July 2023

#### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### 1.5. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

**Unrestricted Funds** – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

**Restricted Funds** – Monies which has been set aside to cover costs should there be a significant and unforeseen reduction in funding.

#### 1.6. Property, Plant and Equipment and Depreciation

Plant, Property and Equipment are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property, Plant and Equipment - 25% Straight line

## **Community First Responders Armagh|Tyrone**

### **Notes to the Financial Statements for the Year Ended 08 July 2023**

#### **Accounting Policies (Continued)**

##### **1.7. Trade and Other Receivables**

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

##### **1.8. Trade and Other payables**

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

##### **1.9. Taxation**

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

##### **1.10. Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **1.11. Contingent Liabilities**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charitable company.

## Community First Responders Armagh|Tyrone

### Notes to the Financial Statements for the Year Ended 08 July 2023

#### 2. Property, Plant and Equipment

	<b>Property, Plant &amp; Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 09 July 2022	21,648	21,648
Additions	-	-
At 08 July 2023	<u>21,648</u>	<u>21,648</u>
<b>Depreciation</b>		
At 09 July 2022	17,983	17,983
Charge for the year	<u>3,165</u>	<u>3,165</u>
At 08 July 2023	<u>21,148</u>	<u>21,148</u>
<b>Net book values</b>		
At 08 July 2023	<u>500</u>	<u>500</u>
At 08 July 2022	<u>3,665</u>	<u>3,665</u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2023 the NBV of Fixtures & Fittings is £500 (2022: £3,665).

#### 3. Transfer of Funds

During the year ended 8 July 2023, in accordance with the terms and conditions of the fund and given that all activities of the charity are now unrestricted, the trustees elected to make a transfer of reserves of £44,870 from restricted reserves to un-restricted reserves on 8 July 2023.