

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

**Trustees' Report and Financial Statements
For the Year Ended 08 July 2024**

Community First Responders Armagh|Tyrone

CHARITY INFORMATION

For the Year Ended 08 July 2024

Board of Trustees:

Mr Aidan Early (Chairperson)

Mr Eamon Casey (Treasurer)

Mr Shane O Donnell

Mr Peter Donnelly (NIAS Liason)

Charity Number:

NIC105982

Principal Address:

18 Friary Road

Dungannon

Co Tyrone

Accountants:

SCC Chartered Accountants

1 The Square

Moy

Co Tyrone

BT71 7SH

Bankers:

Allied Irish Bank

18-20 Scotch Street

Dungannon

Co Tyrone

BT70 1AZ

Community First Responders Armagh|Tyrone

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TRUSTEES' REPORT for the Year Ended 08 July 2024

The Trustees present their annual report and financial statements for the year ended 08 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102)".

Objectives and Activities

The charity's principal activity is to deliver ambulance approved training to volunteers, enabling them to respond to medical emergencies including cardiac arrest, chest pain, asthma attacks, diabetic emergencies and stroke symptoms.

The charity operates across rural communities stretching from Armagh City in North East Armagh right through to Coalisland in East Tyrone. It currently has approximately 80 responders who reside and/or work in these areas. Each responder is equipped to provide assistance within minutes of receiving a 999 call from NIAS (Northern Ireland Ambulance Service).

Risks

The charity manages operational risks through training and regular risk assessments. Volunteers are trained to a high standard to identify and respond to potential risks. It is recognised that interventions such as CPR carry inherent risks, including rib fractures, particularly in elderly patients; however, these are widely accepted within clinical practice and are outweighed by the potential life-saving benefits. The charity aims to minimise risk through ongoing training and adherence to recognised guidelines.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and Performance

Public benefit is delivered to a wide range of individuals through the provision of emergency medical cover across all areas served by the charity. Since becoming operational, the organisation has responded to over 999 emergency calls, providing assistance that ranges from supporting and monitoring patients while awaiting an ambulance to delivering full resuscitation, including CPR and defibrillation.

We have recently completed additional training, delivered NIAS, in airway management for unconscious patients as well as updated resuscitation techniques.

The charity also plays a key role in supporting families and relatives during distressing incidents. Volunteers are trained to provide appropriate assistance and reassurance in such situations, and this aspect of their work has been frequently commended.

The charity has expanded its responder network to improve the coverage across its operational area, including communities east of the River Bann such as Portadown, Lurgan and Craigavon. As a result of this recruitment, the number of trained responders has increased to 58.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2024 (Continued)

The charity provides a comprehensive support network for its volunteers, including structured wellbeing initiatives. This has included organising training such as "dealing with sudden bereavement" and offering access to specialist support services for volunteers who may be adversely affected by distressing incidents encountered while responding.

The charity also continues to provide medical cover at local charitable events, including fun runs, shows, community festivals and sporting events. The services are delivered free of charge, helping to strengthen community relationships and support the recruitments of new volunteers within the areas served.

Financial Review

Financial Performance

During the year ended 08 July 2024 the charity received total income of £5,746 (2023: £35,331) and had an overall surplus/(deficit) of £(11,951) (2023: £23,094). Overall expenditure increased by £5,460. The charity remains in a strong financial position with reserves of £67,089 at 08 July 2024 (2023: £79,040)

The charity continues to maintain a stable financial position, supported by fundraising contributions from local communities, businesses, and patient families. A significant investment has been made in the prior year in new training equipment, which is expected to support ongoing development to responder skills and training capacity.

Reserves policy

The charity needs to establish a reserves policy to have sufficient cash reserves should the company experience cash flow problems or costs involved in any potential wind up of the company.

It is recommended that reserves equivalent to three to six months running costs for core activities. The target set and realised for this in the current year is £4,000. The level of reserves is reviewed by the trustees and management regularly throughout the year. The minimum level of reserves for the ongoing needs of the charity is reviewed by the trustees on an annual basis.

Volunteer contribution

The charity is heavily reliant on the contribution of its volunteers, who provide emergency response services, attend training, and support community engagement activities. The trustees wish to recognise the significant commitment of time and effort given by all volunteers during the year.

While the value of this contribution is not reflected in the financial statements, it is considered fundamental to the delivery of the charity's services and the achievement of its objectives.

Plans for the future

The charity plans to continue developing responder training in partnership with the Northern Ireland Ambulance Service (NIAS), enabling responders to carry out basic clinical assessments and interventions. Additional inhouse training will also be introduced, including support in the management bereavement, with the aim of enhancing support for families and promoting responder wellbeing and trauma awareness.

In addition, the charity intends to expand its fundraising through increase public engagement and events, alongside continued applications for grant funding from both private and statutory sources to support its future development and operational sustainability.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2024 (Continued)

Structure, Governance and Management

The charity is registered with the Charity Commission for Northern Ireland (CCNI) under charity number 105982 and is also recognised as a charity by HM Revenue & Customs for taxation purposes. 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.

The Trustees', who served during the year and up to the date of signature of the financial statements are:

Mr Aidan Early
Mr Eamon Casey
Mr Shane O Donnell
Mr Peter Donnelly

Recruitment and appointment of trustees

The trustees of the charity when elected serve until the next general meeting at which they must be re-elected. The management operate a system of internal control designed to provide reasonable assurance, but not absolute assurance against material misstatement or loss. They include the following:

- Regular consideration by the trustees of progress reports regarding operational activities. These are carried out detailing performance indicator levels such as participant numbers and financial breakdowns. Any deviations from targets are highlighted and contingency actions are implemented;
- Delegation of authority and segregation of duties among staff; and
- Identification and management of risks to which the charity is exposed.

Statement of trustees' Responsibilities

The Trustees 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 Section 65 of the Charities Act (Northern Ireland) 2008. 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.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2024 (Continued)

This report was approved by the Board of Trustees on 10 April 2026 and signed on its behalf by:

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

The financial statements for the year ended 8th July 2024, set out on pages 10 to 14, have been prepared.

These financial statements relate to Community First Responders Armagh & Tyrone for the year ended 08 July 2024 and comprise the Statement of Financial Activities, the Balance Sheet and the accompanying notes. They have been prepared in accordance with the historical cost convention and the accounting policies described therein.

Respective responsibilities of trustees and independent examiner

As described in the Trustees' Report, the trustees are responsible for the preparation of the financial statements and for ensuring that proper accounting records are maintained.

It is our responsibility to independently examine the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 and the Directions issued by the Charity Commission for Northern Ireland, and to report on them

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the financial statements 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 financial statements.

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 financial statements which, are in-agreement with the accounting records and comply with the requirements of the Acthave 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

Independent Examiners' Report to the Trustees of Community First Responders Armagh & Tyrone (continued)

Opinion

On the basis of our examination, nothing has come to our attention that gives us cause to believe that the financial statements do not comply with the applicable requirements of the Charities Act (Northern Ireland) 2008

SCC Chartered Accountants Ltd

Seán G Cavanagh (Senior Statutory Auditor)

SCC Chartered Accountants
1 The Square
Moy
Co. Tyrone
BT71 7SG

Date: 10 April 2026

Community First Responders Armagh|Tyrone

Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2024

	Restricted funds £	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Fundraising	-	5,746	5,746	35,331
Total incoming resources	-	5,746	5,746	35,331
Resources expended				
Admin expenses	-	689	689	-
Training	-	-	-	-
Insurance	-	65	65	-
Defibrillator Replacement Pads	-	10,206	10,206	892
IT expenses	-	-	-	803
Office Expenses	-	1,245	1,245	880
Depreciation	-	2,746	2,746	3,165
Premises Expenses	-	347	347	5,396
Accounting and Legal Fees	-	2,400	2,400	1,100
Sundry	-	-	-	-
Wages & Pension	-	-	-	-
Total resources expended	-	17,697	17,697	12,237
Net incomings for the year	-	(11,951)	(11,951)	23,094
Total funds brought forward		79,040	79,040	55,946
Transfer of funds			-	-
Total funds carried forward		67,089	67,089	79,040

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

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2024

	Notes	08.07.24		08.07.23	
		£	£	£	£
Non-Current Assets					
Plant, Property & Equipment	2		10,753		500
Current Assets					
Cash and cash equivalents		58,536		75,382	
Debtors		-		5,358	
Payables					
Amounts falling due within one year		<u>2,200</u>		<u>2,200</u>	
Net Current Assets			56,336		78,540
Net Assets			<u>67,089</u>		<u>79,040</u>
Represented by:					
Restricted Funds			-		-
Unrestricted Funds			67,089		79,040
			<u>67,089</u>		<u>79,040</u>

The financial statements were approved by the Trustees' on 10 April 2026 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 2024

1. Accounting policies

The following accounting policies have been applied consistently in accounting for items that are considered material to the financial statements of the charity.

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, 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 compliance with the relevant Charities Act.

1.2. Cash Flow Statement

The charitable entity has applied the provisions of FRS 102 Section 1A (Small Entities) and, in accordance with Charities SORP (FRS 102), is not required to prepare a statement of cash flows as it qualifies as a small entity.

1.3. 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 – Funds received by the charity where the donor or funding body has specified how the funds must be used. These funds can only be applied for the purposes set out by the donor and are not available for general use by the Trustees.

1.4. 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 the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy;
- Donated services and facilities are recognised at their value to the charity where this can be measured reliably. The contribution of volunteer time is not included in the financial statements.
- 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 2024

1.5. 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 .

1.6. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognized so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property, Plant and Equipment	25% Straight line
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1.7. Cash and cash equivalents

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 currently liabilities.

1.8. 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.

1.9. Trade and Other payables

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

1.10. 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.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2024

1.1.1. 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.

2. Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising	5,746	35,331

3. Expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Admin expenses	689	-	689	-
Training	-	-	-	-
Insurance	65	-	65	-
Defibrillator replacement pads	10,206	-	10,206	892
IT expenses	-	-	-	803
Office expenses	1,245	-	1,245	880
Depreciation	2,746	-	2,746	3,165
Premises expenses	347	-	347	5,396
Accounting and legal fees	2,400	-	2,400	1,100
Sundry	-	-	-	-
Wages and pension	-	-	-	-
	17,697	-	17,697	12,236
Analysis by fund				
Unrestricted funds	17,697	-	17,697	12,236
Restricted funds	-	-	-	-
	17,697	-	17,697	12,236

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2024

4. Trustees'

No trustees received any remuneration, benefit, or expenses from the charity during the year. No payments were made to any persons connected with the trustees.

5. Employees

The average number of employees during the year was:

2024 Number	2023 Number
0	0

6. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

7. Property, Plant and Equipment

	Property, Plant & Equipment	Total
Cost	£	£
At 09 July 2023	21,648	21,648
Additions	13,000	13,000
At 08 July 2024	34,648	34,648
Depreciation		
At 09 July 2023	21,148	21,148
Charge for the year	2,746	2,746
At 08 July 2024	23,894	23,894
Net book values		
At 08 July 2024	10,755	10,755
At 08 July 2023	500	500

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2024 the NBV of Fixtures & Fittings is £10,755 (2023: £500).

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Notes to the Financial Statements for the Year Ended 08 July 2024

8. Trade receivables

Amounts falling due within one year:

	2024 £	2023 £
Other Debtors	-	5,358
	<u>-</u>	<u>5,358</u>

9. Trade payables: amounts falling due within one year

	2024 £	2023 £
Accruals	2,200	2,200
	<u>2,200</u>	<u>2,200</u>

10. Unrestricted funds

The unrestricted funds of the charity compromise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of restricted funds by the trustees for specific purposes.

	At 09 July 2023	Incoming resources	Resources expended	At 08 July 2024
General funds	79,040	5,746	(17,697)	67,089

Previous year:

	At 09 July 2022	Incoming resources	Resources expended	At 08 July 2023
General funds	55,946	35,331	(12,237)	79,040

11. Related party transactions

There were no related party transactions during the year. No amounts were owed to or from related parties at the balance sheet date.