

CITIZENAID

England & Wales · Charity number 1176033

Details

Status Registered

Legal form CIO

Registered 2017-11-30

Register [View on the Charity Commission register](#)

Contact

Address citizenAID
The Workspace
All Saints Road
Wolverhampton
WV2 1EL

Phone 0773252636

Email info@citizenaid.org

Website www.citizenaid.org

Activities

Objects: THE ADVANCEMENT OF HEALTH AND SAVING OF LIVES FOR THE PUBLIC BENEFIT BY SUCH MEANS AS THE TRUSTEES THINK FIT AND IN PARTICULAR BUT NOT EXCLUSIVELY BY:1. PROVIDING FREE TO ACCESS INFORMATION, OUTLINING A SIMPLE, LOGICAL SYSTEM OF IMMEDIATE ACTIONS DESIGNED TO GUIDE THE PUBLIC TO REACT SAFELY, TO PASS EFFECTIVE MESSAGES TO THE EMERGENCY SERVICES, TO PRIORITISE THE INJURED AND TO GIVE LIFESAVING FIRST AID, KNOWN AS THE CITIZENAID GUIDE2. PROVIDING TRAINING AND EDUCATION ON LIFE SAVING FIRST AID TECHNIQUES IN MASS CASUALTY SITUATIONS, LEARNING FROM THE EXPERIENCES OF MILITARY AND CIVILIAN CLINICIANS.

Activities: set up by four philanthropic clinicians, citizenAID is a UK registered charity with a focused mission to prepare individuals, communities and organisations to help themselves and each other when there are multiple casualties, particularly from deliberate attacks. citizenAID recognise that this system is fully transferable to any situation where there are multiple casualties.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Armed Forces/emergency Service Efficiency, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£48,758	£35,951	-	-
2024-03-31	£22,080	£31,774	-	-
2023-03-31	£85,917	£73,492	-	-
2022-03-31	£28,323	£28,568	-	-
2021-03-31	£26,010	£31,902	-	-

Trustees

Name	Role	Appointed
Nigel Craig Barraclough	Chair	2020-12-11
Aurelie Hay-David		2021-06-14
KEITH PORTER		2018-01-21
Keith Leslie Sleightholm		2026-03-01
MATTHEW FREDERICK FERNLEY		2018-01-21
Matthew William Cooke		2024-05-20
Professor Timothy John Hodgetts CB CBE DL		2018-01-21

Accounts

Charity registration number: 1176033

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REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

citizenAID

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Legal and administrative information
For the year ended 31 March 2025

Charity Number

1176033

Trustees

Steven Bray (Interim Chair)

Nigel Barraclough

Matthew Cooke

Appointed 20/05/2024

Matthew Fernley

Aurelie Hay-David

Timothy Hodgetts

Prof Sir Keith Porter

Principal Address

The Workspace

All Saints Road

Wolverhampton

WV2 1EL

Accountants

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Bankers

Unity Bank

(Account Closed 05/07/2025)

PO Box 7193

Planetary Road

Willenhall

WV1 9DG

Nat West Bank

(Account Opened 01/05/2025)

Queens Square

Wolverhampton

WV1 1TL

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Trustees' report

For the year ended 31 March 2025

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of 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).

Structure, governance and management

citizenAID is a Charitable Incorporated Organisation registered with the Charity Commission on 30 November 2017, registration number 1176033, and is the sole shareholder of the subsidiary company, citizenAID Ltd.

Three of the eight trustees are senior clinicians, with a long career friendship and established professional relationship in developing novel education principles and national training solutions in the field of pre-hospital emergency care (both civilian and military). These trustees have extensive experience dealing with major trauma, and specifically injuries from conflict and combat. They share a philanthropic desire to spread this understanding for wider public benefit. One new trustee has been appointed during the current year, and this has strengthened our access to competencies that the existing trustees either do not have the capacity to deliver or are specifically required to enhance the existing team. It is our aim to recruit more non-clinical trustees during 2025, particularly people who work in education, including schools, academies, universities and youth groups.

The current non-clinical trustees provide wider support to the charity in the following manner:

- financial and strategic expertise;
- sales and marketing expertise; and
- legal and ethical expertise.

Staff

The charity employs an Operations Manager to coordinate the day-to-day activities of citizenAID. This equates to 24 paid hours per week. A bookkeeper provides part time support for all routine financial management.

Trustees' report - continued

For the year ended 31 March 2025

Volunteers

citizenAID currently has a network of 15 volunteer ambassadors. These are usually individuals with expertise in pre-hospital emergency care or aspects of public resilience, or who, through personal experience, hold a particularly strong advocacy for the charity's cause. They are appointed after due diligence. Functionally, they are regional or organisational champions for the charity with the expectation of being able to contribute a positive strategic effect. There is no specific ceiling on the number of ambassadors.

citizenAID has also appointed Volunteer Instructors (VI's), who are given access to free electronic training materials to pass on the core messages of the charity within their community at a local level. These VI's are appointed after due diligence, following an open opportunity advertised on social media (non- competitive, as there is no ceiling to the number of VI's).

In addition to Ambassadors and Instructors we have a network of over 125 Stop the Bleed volunteers who have been trained through the Stop the Bleed Train the Trainers scheme. This will increase year on year as we expand the initiative across the country

Charitable Aims and Objectives

Charitable objects

The advancement of health and saving of lives for the public benefit by such means as the trustees think fit and, but not exclusively by:

1. Providing free to access information, outlining a simple, logical system of immediate actions designed to guide the public to react safely, to pass effective messages to the emergency services, to prioritise the injured and to give lifesaving first aid, known as the citizenAID pocket guide; and
2. Providing training and education on life saving first aid techniques in mass casualty situations, learning from the experiences of military and civilian clinicians.
3. To provide free training and education to school aged children in techniques to 'Stop The Bleed'. This differs to Point 2 as often there is just one patient who has been stabbed or suffering from catastrophic bleeding. We believe school aged children can make a big difference to the outcome of these patients.

Trustees' report – continued

For the year ended 31 March 2025

The main activities undertaken to meet these purposes are:

- To create public preparedness through an accessible smartphone app and Pocket Guide;
- To enhance public preparedness through materials to assist in citizenAID familiarisation;
- To deliver accredited training for higher risk audiences;
- To deliver Stop the Bleed training;
- To enable internationalisation for wider public health benefit;
- To measure the impact of the initiative and adapt to changing needs;
- To develop novel treatment and training devices that are cost effective for a public audience; and
- To create low-cost, effective individual and collective branded equipment to be immediately available at the scene providing a stop the bleed solution where none previously existed.

Public Benefit Statement

The trustees have complied with their duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and delivers public benefit in accordance with the Charity Commission's guidance on charitable purposes in the following ways:

- The advancement of education is delivered through freely available electronic information which is designed to support the development of individual capabilities, competences, skills and understanding;
- Free offerings:
 - an app
 - a website
 - explainer videos
 - slide-based teaching material;
 - Stop the Bleed training
 - Stop the Bleed Training Kit
 - Stop the Bleed video

Trustees' report - continued

For the year ended 31 March 2025

Public Benefit Statement (continued)

- Products and training for purchase:
 - a paper Pocket Guide
 - a collection of children's educational books
 - Tourni-KEY Plus
 - PAcT First Aid Trauma Kits Kits
 - Stop the Bleed Kits
 - Level 2 citizenAID training course
 - citizenAID virtual training course
 - Portable Lightweight Stretchers
- The advancement of health or the saving of lives: citizenAID provides specific knowledge and understanding on how the public can save lives after a deliberate attack, whilst waiting for the emergency services. This includes best evidence-based first aid guidelines and development of low-cost public equipment to improve accessibility to life-saving interventions in the immediate aftermath of an attack; and
- The advancement of citizenship or community development: citizenAID is freely accessible by all citizens to broadly enhance public resilience.

Review of Activities

citizenAID attended several events to promote the charity.

- i) Emergency Service Show, Birmingham
- ii) Health and Safety/Security Show, Birmingham
- iii) Trauma Care Conference, Staffordshire.
- iv) Pro-Trainings Conference, Colchester and Birmingham
- v) Counter Terrorist Conferences, Walsall, Wolverhampton, Coventry, Stone Staffordshire
- vi) Lancs and South Cumbria Major Trauma Conferecne

WEBSITE

The website maintains a sound presence with no outages during the year 2024-2025. The online store continues to provide a steady stream of income to citizenAID. Both elements are designed and managed by one of the trustee (Steven Bray pro bono). Quallsafe Ltd kindly developed a stand-alone Stop The Bleed web site for the charity <https://stopthebleedday.uk>

A new cA website has been budgeted for in FY26 as we want to move the focus from product sales to education.

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Trustees' report - continued

For the year ended 31 March 2025

Review of activities (continued)

SOCIAL MEDIA

Continues to be managed by one of the trustee Steven Bray (pro bono)., focusing on the following platforms:

a) Facebook	5463 followers	d) Instagram	558 followers
b) Twitter	4177 followers	e) BlueSky	63 followers
c) LinkedIn	949 followers	f) Threads	121 followers

New range of citizenAID products has been launched in the year, including

- a. Stop the Bleed products
- b. A dedicated Stop The Bleed website

citizenAID APP

Our free to download app continues to be very popular with over 14,000 downloads in the period 01/04/2024 to 31/03/2025. The app has had to have several technical updates to keep it up to spec for both the iPhone and Android app stores. These updates have been done pro-bono by Qualsafe Ltd.

A new app has been budgeted for in 2026. We need to ensure the app complies with the demanding technical specifications of Apple and Google, utilises any new relevant features of the latest iOS and Android operating systems, can be regularly updated as medical guidance evolves as well as responding to constructive feedback from app users.

SAFER ROADS

- a) Initial discussions with the agency to adapt the citizenAID app into a road users guide in relation to road collisions where there are life threatening injuries or multiple casualties.
- b) This is a long-term project and will continue into 2025/2026.

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Trustees' report - continued

For the year ended 31 March 2025

Review of activities (continued)

STOP THE BLEED DAY

- a) Proposal from one of our Trustees, Nigel Barraclough, for a national Stop the Bleed Day initiative with citizenAID taking the lead in awareness and training opportunities. This was in collaboration with Manchester City Councils Violent Reduction Unit. 2024/25 saw the charity training over 2500 students across 15 schools in Manchester along with significant increases in training across England and Wales
- b) Altrincham Transport Hub, where volunteers engaged with members of the public to promote Stop the Bleed training. 117 people engaged in 2.5 hours
- c) A video directed at children aged 11 to 13 years relating to dealing with catastrophic bleeds and how to control by packing, pressure, and the use of an improvised Tourniquet is now available. The information has now been extended to incorporate Train the Trainers lesson plans and video
- d) Further Stop The Bleed Days were rolled out across the West Midlands during 2024. These were done in collaboration with West Midlands Ambulance Service University NHS Foundation Trust. These were very successful, and over 500 people were trained during 2024. More events will be rolled out across the West Midlands region during 2025.
- e) Working with South Wales Rotary Club to cascade Stop the Bleed training in schools
- f) Portcullis House, London, cross party Stop the Bleed awareness discussion attended by MP's from across the political spectrum
- g) Train the Trainers Stop the Bleed sessions have enabled the charity to expand their training capacity across England and Wales but particularly in Staffordshire, Greater Manchester, Buckinghamshire, London and the West Midlands.
- h) In acknowledgement of the work accomplished by the charity in relation to Stop the Bleed and knife crime, the charity was nominated and awarded the Sandwell Anti-Violence Champion Award 2024

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Trustees' report - continued

For the year ended 31 March 2025

Review of activities (continued)

MILTON KEYNES

- a) In conjunction with Joseph McMahon from Pink Punters Night Club, Jill Farnsworth from My Milton Keynes and Jason Fathers, father of stab victim Jay Fathers in relation to promoting citizenAID within the city of Milton Keynes and providing training and equipment to all sectors of the community. This initiative is now city wide under the banner, Ready to Respond. There have been a number of meetings with Parish Councils in Buckinghamshire to cascade Ready to Respond across the county.

ADVISORY - COUNTER TERRORISM AWARENESS & MOBILISATION, COUNTER TERRORISM POLICING

- a) The business premises of public and private sector organisations are ideally suited to locating equipment in areas to which the public have access. These first aid kits, for use by any person regardless of their level of training, supports the treatment of life-threatening injuries and will significantly enhance an organisations first aid preparedness, increase the first aid resilience amongst the public and ultimately, improve the survivability of a person with life threatening injuries.
- b) citizenAID was approached to work collaboratively with the Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing and develop a generic public messaging package around this equipment. A great deal of work was put in place to develop the material and we have been successful in influencing this major piece of national work.

BLACK COUNTRY VIOLENT REDUCTION TEAMS (Wolverhampton, Dudley, Sandwell, Walsall)

Working with the above organisations to promote Stop the Bleed training to both Schools and the general public.

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Trustees' report - continued

For the year ended 31 March 2025

Review of activities (continued)

FARM SAFETY FOUNDATION

Initial engagement with the FSF and MFU to discuss bleed control kits and training in agricultural colleges.

Discussions are ongoing with the aim to launch something on Farm Safety Week 2026.

POLICE SCOTLAND

- a) Police Scotland's continual roll out of our educational material
- b) Police Scotland continue to support the school's education initiative across the region.

UKRAINE

- a) Again in 2024, two citizenAID Ambassadors provided training to paramedics in the use of our Tourni-Key.
- b) 1800 Tourni-Key Plus kits were also distributed across Ukraine.

CORPORATE SUPPORT

- a) Qualsafe, Bradford, West Yorkshire
- b) ProTrainings, Colchester, Essex
- c) Nineteen Group, NEC Birmingham
- d) Trauma Care

Trustees' report - continued
For the year ended 31 March 2025

Financial Review

The charity recorded total income of £48,758 for the financial year ending 31 March 2025. The main contributor was citizenAID Ltd which made a substantial donation to the charity. Expenses for the year totaled £35,951, with a net movement in funds of £ 12,807 at the end of the year..

Our citizenAID Ltd trading subsidiary continued to perform well in FY25. We are hopeful to realise a continued increase in sales in FY26 and joint venture discussions with a number of entities should help us to achieve that.

Like all charities, businesses and organisations operating in the UK, we have been subject to increasing overheads and employment costs. The interim chair Steve Bray has very much focused on reviewing all overheads, implementing cost reductions, and generally bringing stronger financial management.

During Steve Bray's year in the chair, the charity has built up substantial cash reserves which will now allow it to plan and fund a number of new projects in 2025/2026. We will continue to keep costs for the charity at a minimum.

Going concern

The trustees continue to consider the impact of geopolitical issues (the energy crisis, inflationary pressures, and potential recession) on the charity's current and future financial position. Going forward, the trustees believe that the bulk of income for the charity will be derived from donations from citizenAID Ltd, and subsequent to the period, further donations have been made. The trustees therefore consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

Reserves policy

The total unrestricted reserves held as at 31 March 2025 was £52,554 (2024: £39,847).

The reserves policy is to have sufficient reserves to cover operating costs for a period of one year. Reserve funds are reviewed at each trustee meeting as part of the financial reporting process.

Reserve funds do not include restricted funds, which will be maintained and accounted for in accordance with the appropriate regulations and only used for the purposes for which they are provided.

Trustees' report - continued
For the year ended 31 March 2025

Risk statement

The board of trustees regularly reviews major risks to which the charity is exposed. Where appropriate, systems are put in place to mitigate these risks.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

citizenAID

Trustees' report - continued
For the year ended 31 March 2025

Members of the charity have no liability to contribute to the assets of the charity and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on 25 November 2025 and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Steven Bray', with a stylized flourish at the end.

Steven Bray
Interim Chair

Independent Examiner's report to the Trustees of citizenAID, ("the Charity")

I report to the charity Trustees on my examination of the accounts of CitizenAID ("the CIO") for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

S Cochrane

Signed:

Susan Cochrane FCA, DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

27 Nov 2025

Date:

Statement of financial activities

(incorporating the income and expenditure account)

for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	Unrestricted funds £	Restricted funds £	2024 Total £
Income from:							
Grants and donations	2	32,077	-	32,077	22,050	-	22,050
Other income		16,681	-	16,681	30	-	30
Total income		48,758	-	48,758	22,080	-	22,080
Expenditure on:							
Raising funds	3	7,590	-	7,590	4,063	-	4,063
Charitable activities	4	28,361	-	28,361	27,711	-	27,711
Total expenditure		35,951	-	35,951	31,774	-	31,774
Net income/(expenditure)		12,807	-	12,807	(9,694)	-	(9,694)
Transfers		-	-	-	-	-	-
Net movement in funds		12,807	-	12,807	(9,694)	-	(9,694)
Total funds brought forward		39,847	-	39,847	49,541	-	49,541
Total funds carried forward		52,654	-	52,654	39,847	-	39,847

The statement of financial activities includes all gains and losses recognised in the period. All of the charity's operations are classed as continuing.

The accompanying accounting policies and notes form an integral part of the financial statements.

Balance Sheet
As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Investments	10	100	100
Total fixed assets		<u>100</u>	<u>100</u>
Current assets			
Debtors	11	16,729	32,270
Cash at bank and in hand		<u>36,905</u>	<u>10,014</u>
Total current assets		53,634	42,284
Creditors: amounts falling due within one year	12	(1,080)	(2,537)
Net current assets		<u>52,554</u>	<u>39,747</u>
Total assets less current liabilities		52,654	39,847
Total net assets		<u><u>52,654</u></u>	<u><u>39,847</u></u>
Represented By			
FUNDS			
Unrestricted funds		52,654	39,847
Restricted funds	13	-	-
Total charity funds	14	<u><u>52,654</u></u>	<u><u>39,847</u></u>

Approved by the board of trustees on 25 November 2025 and signed on its behalf by:



Steven Bray
Trustee

The accompanying accounting policies and notes form an integral part of the financial statements.

citizenAID
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting Policies

a Basis of preparation

citizenAID is a Charitable Incorporated Organisation registered with the Charities commission in England and Wales on 30 November 2017 (registered number: 1176033) In the event that the charity is sound up liability in respect of the guarantee is £nil per member of the charity. The principal address is given in the company information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity.

The charity has a wholly owned trading subsidiary, citizenAID Limited. In accordance with section 139 of the Charities Act 2011. the charity has taken advantage of the exemption to prepare consolidated accounts.

b Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised where the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be reliably measured and is not deferred.

c Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

d Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

e Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of direct costs, as follows:

	2025	2024
Raising funds	20%	12%
Charitable activities	80%	88%

f Investments

Investments in the trading subsidiary are measured at cost less impairment

g Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

h Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1 Accounting Policies - continued

j Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

l Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

m Accounting estimates and key judgements

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

n Going concern

The financial statements have been prepared on a going concern basis, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The trustees believe that no material uncertainties exist about the charity's ability to continue.

2 Grants and donations

	Unrestricted funds £	Restricted Funds £	2025 Total £	Unrestricted funds £	Restricted Funds £	2024 Total £
Notes						
Donations:						
citizenAID Limited	30,000	-	30,000	20,000	-	20,000
Other donations	2,077	-	2,077	2,050	-	2,050
	<u>32,077</u>	<u>-</u>	<u>32,077</u>	<u>22,050</u>	<u>-</u>	<u>22,050</u>

3 Expenditure on raising funds

	Unrestricted funds £	Restricted Funds £	2025 Total £	Unrestricted funds £	Restricted Funds £	2024 Total £
Notes						
Fundraising expenses	500	-	500	139	-	139
Staff costs incurred seeking donations	3,057	-	3,057	2,704	-	2,704
Allocation of support and governance costs 5	4,033	-	4,033	1,220	-	1,220
	<u>7,590</u>	<u>-</u>	<u>7,590</u>	<u>4,063</u>	<u>-</u>	<u>4,063</u>

4 Expenditure on charitable activities

		Unrestricted funds £	Restricted Funds £	2025 Total £	Unrestricted funds £	Restricted Funds £	2024 Total £
Staff costs		12,229	-	12,229	18,928	-	18,928
Travel		-	-	-	166	-	166
Allocation of support and governance costs	5	16,132	-	16,132	8,617	-	8,617
		<u>28,361</u>	<u>-</u>	<u>28,361</u>	<u>27,711</u>	<u>-</u>	<u>27,711</u>

5 Allocation of support and governance costs

		Raising funds £	Charitable activities £	Support & governance costs £	2025 Total £
Accountancy & bookkeeping		-	-	2,288	2,288
Bank charges		-	-	107	107
Staff costs	7	3,057	12,229	15,286	30,572
Software costs		-	-	797	797
Rent and office costs		-	-	1,687	1,687
		<u>3,057</u>	<u>12,229</u>	<u>20,165</u>	<u>35,451</u>
Allocation of support and governance costs		4,033	16,132	(20,165)	-
Total expenditure		<u>7,090</u>	<u>28,361</u>	<u>-</u>	<u>35,451</u>

6 Independent examiner's fees

	2025 £
Independent examination fees (included in accountancy and bookkeeping costs)	<u>585</u>
No other fees were paid to Independent examiner's organisation.	

7 Staff costs

	2025 £	2024 £
Salaries	30,573	27,040
Employer's National Insurance contributions	2,943	2,476
Employer's allowance	<u>(2,943)</u>	<u>(2,476)</u>
	<u>30,573</u>	<u>27,040</u>

The average number of employees in the year was 1 (2024: 1). No employee received emoluments of more than £60,000 in either year.

8 Trustees and Key management personnel remuneration, benefits and expenses

The key management personnel of the charity comprise the trustees. The trustees were not paid or received any other benefits from employment with the charity in the period. No charity trustee received payment for professional or other services supplied to the charity.

9 Related party transactions

The charity owns 100% of the issued share capital of citizenAID Ltd, its trading subsidiary. During the year, citizenAID Ltd donated £30,000 to the charity under gift aid. The charity also recharged management and administrative support costs to citizenAID Ltd of £16,681 based on staff time spent supporting trading activities. At 31 March 2025 £16,729 was outstanding and included within debtors.

N Barraclough, a trustee, is the sole shareholder of Quallsafe Ltd, company number 04001868. Purchases of £980 and sales of £3,337 were made between citizenAID Ltd, the 100% subsidiary of citizenAID, and Quallsafe Ltd.

Quallsafe Ltd also loaned £10,000 to citizenAID Ltd, the 100% subsidiary of citizenAID. No interest was charged on the loan and the loan was fully paid during the year.

Donations totalling £750 were received from related parties during the year.

citizenAID
Notes to the Accounts - continued
for the year ended 31 March 2025

10 Investments

	2025 £	2024 £
100 Ordinary £1 shares in citizenAID Limited	100	100
	<u>100</u>	<u>100</u>

The investment represents 100% of the issued share capital of citizenAID Limited (company registration number 10315303). The company undertakes non-charitable trading activities of the charity and intends to donate its available profits to the charity.

11 Debtors

	2025 £	2024 £
Intragroup receivable	16,729	31,385
Prepayments	-	885
	<u>16,729</u>	<u>32,270</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	495	75
Accruals	585	2,010
Other creditors	-	452
	<u>1,080</u>	<u>2,537</u>

13 Restricted funds

There were no restricted funds received during the year.

Last year comparatives

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
<i>Ukraine appeal</i>	-	39,092	(41,317)	2,225	-
	<u>-</u>	<u>39,092</u>	<u>(41,317)</u>	<u>2,225</u>	<u>-</u>

Ukraine appeal

Fundraising appeal to support citizenAID's work, providing medical aid, tents, shelter and beds to those affected by the ongoing conflict in Ukraine.

14 Analysis of net assets by fund

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Fixed assets	100	-	100
Current assets	53,634	-	53,634
Creditors: amounts falling due within one year	(1,080)	-	(1,080)
	<u>52,654</u>	<u>-</u>	<u>52,654</u>
<i>Prior year</i>			
	Unrestricted Fund £	Restricted Fund £	Total 2024 £
<i>Fixed assets</i>	100	-	100
<i>Current assets</i>	42,284	-	42,284
<i>Creditors: amounts falling due within one year</i>	(2,537)	-	(2,537)
	<u>39,847</u>	<u>-</u>	<u>39,847</u>

Accounts

Charity registration number: 1176033

citizenAID

REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2024

citizenAID

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citizenAID

Legal and administrative information For the year ended 31 March 2024

Charity number

1176033

Trustees

Steven Bray (Interim Chair)

Nigel Barraclough

Matthew Fernley

Aurelie Hay-David

Timothy Hodgetts

Prof Sir Keith Porter

Andrew Thurgood

Resigned 10/10/2024

Matthew Cooke

Appointed 20/05/2024

Principal address

The Workspace

All Saints Road

Wolverhampton

WV2 1EL

Accountants

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Bankers

Unity Bank

PO Box 7193

Planetary Road

Willenhall

WV1 9DG

citizenAID

Trustees' report

For the year ended 31 March 2024

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of 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).

Structure, governance and management

citizenAID is a Charitable Incorporated Organisation registered with the Charity Commission on 30 November 2017, registration number 1176033, and is the sole shareholder of the subsidiary company, citizenAID Ltd.

Three of the eight trustees are senior clinicians, with a long career friendship and established professional relationship in developing novel education principles and national training solutions in the field of pre-hospital emergency care (both civilian and military). These trustees have extensive experience dealing with major trauma, and specifically injuries from conflict and combat. They share a philanthropic desire to spread this understanding for wider public benefit. One new trustee has been appointed during the current year, and this has strengthened our access to competencies that the existing trustees either do not have the capacity to deliver or are specifically required to enhance the existing team. It is our aim to recruit more non-clinical trustees during 2025, particularly people who work in education, including schools, academies, universities and youth groups.

The current non-clinical trustees provide wider support to the charity in the following manner:

- financial and strategic expertise;
- sales and marketing expertise; and
- legal and ethical expertise.

Staff

The charity employs an Operations Manager to coordinate the day-to-day activities of citizenAID. This equates to 24 paid hours per week. A bookkeeper provides part time support to routine financial management. The charity has recently enlisted the support of a part-time Fundraiser, with results anticipated in Q1 of 2025.

Volunteers

citizenAID has a network of volunteer ambassadors (ad hominem). These are usually individuals with expertise in pre-hospital emergency care or aspects of public resilience, or who, through personal experience, hold a particularly strong advocacy for the charity's cause. They are appointed after due diligence. Functionally, they are regional or organisational champions for the charity with the expectation of being able to contribute a positive strategic effect. There is no specific ceiling on the number of ambassadors.

citizenAID has appointed Volunteer Instructors (VI's), who are given access to free electronic training materials to pass on the core messages of the charity within their community at a local level. These VI's are appointed after due diligence, following an open opportunity advertised on social media (non- competitive, as there is no ceiling to the number of VI's).

Trustees' report

For the year ended 31 March 2024

Charitable Aims and Objectives

Charitable objects

The advancement of health and saving of lives for the public benefit by such means as the trustees think fit and, but not exclusively by:

1. Providing free to access information, outlining a simple, logical system of immediate actions designed to guide the public to react safely, to pass effective messages to the emergency services, to prioritise the injured and to give lifesaving first aid, known as the citizenAID pocket guide; and
2. Providing training and education on life saving first aid techniques in mass casualty situations, learning from the experiences of military and civilian clinicians.
3. To provide free training and education to school aged children in techniques to 'Stop The Bleed'. This differs to Point 2 as often there is just one patient who has been stabbed or suffering from catastrophic bleeding. We believe school aged children can make a big difference to the outcome of these patients.

The main activities undertaken to meet these purposes are:

- To create public preparedness through an accessible smartphone app and Pocket Guide;
- To enhance public preparedness through materials to assist in citizenAID familiarisation;
- To deliver accredited training for higher risk audiences;
- To deliver Stop the Bleed training;
- To enable internationalisation for wider public health benefit;
- To measure the impact of the initiative and adapt to changing needs;
- To develop novel treatment and training devices that are cost effective for a public audience; and
- To create low-cost, effective individual and collective branded equipment to be immediately available at the scene providing a stop the bleed solution where none previously existed.

Public Benefit Statement

The trustees have complied with their duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and delivers public benefit in accordance with the Charity Commission's guidance on charitable purposes in the following ways:

- The advancement of education is delivered through freely available electronic information which is designed to support the development of individual capabilities, competences, skills and understanding;
- Free offerings:
 - an app
 - a website
 - explainer videos
 - slide-based teaching material;

citizenAID

Trustees' report - continued **For the year ended 31 March 2024**

Public Benefit Statement (continued)

- Products and training for purchase:
 - a paper Pocket Guide
 - a collection of children's educational books
 - Tourni-KEY Plus
 - PAcT Kits
 - Stop the Bleed Kits
 - Level 2 citizenAID training course
 - citizenAID virtual training course
- The advancement of health or the saving of lives: citizenAID provides specific knowledge and understanding on how the public can save lives after a deliberate attack, whilst waiting for the emergency services. This includes best evidence-based first aid guidelines and development of low-cost public equipment to improve accessibility to life-saving interventions in the immediate aftermath of an attack; and
- The advancement of citizenship or community development: citizenAID is freely accessible by all citizens to broadly enhance public resilience

Review of Activities

citizenAID attended several events to promote the charity.

- i) Emergency Service Show, Birmingham
- ii) Health and Safety/Security Show, Birmingham
- iii) Trauma Care Conference, Staffordshire.
- iv) Coventry Paramedics Expo
- v) Pro-Trainings Conference, Colchester and Birmingham
- vi) Counter Terrorist Conferences, Coventry, Wolverhampton and Stone, Staffs.

WEBSITE

The website maintains a sound presence with no outages during the year 2023-2024. The online store continues to provide a steady stream of income to citizenAID.

Both elements are designed and managed by one of the trustee (Steven Bray, pro bono).

SOCIAL MEDIA

Continues to be managed by one of the trustee (Steven Bray, pro bono), focusing on the following platforms:

- a) Facebook
- b) Twitter
- c) LinkedIn
- d) Instagram
- e) Threads
- f) BlueSky

citizenAID

Trustees' report - continued **For the year ended 31 March 2024**

Review of activities (continued)

New range of citizenAID products has been launched in the year, including

- a. Stop the Bleed products
- b. CitizenAID on line training

citizenAID APP

The app has been updated with new graphics and information at a cost of £10,714.

citizenAID CIO also became a registered supplier with the following partners:

- a) Crest Medical
- b) Eureka Medical
- c) First Aid for Less
- d) Lichfield Council
- e) Sheffield Council

SAFER ROADS

- a) Initial discussions with the agency to adapt the citizenAID app into a road users guide in relation to road collisions where there are life threatening injuries or multiple casualties.
- b) This is a long-term project and will continue into 2024/25.

STOP THE BLEED DAY

- a) Proposal from one of our Trustees, Nigel Barraclough, for a national Stop the Bleed Day initiative with citizenAID taking the lead in awareness and training opportunities. This was in collaboration with Manchester City Councils Violent Reduction Unit. 2024 saw the charity training over 2500 students across 15 schools
- b) A video directed at children aged 11 to 13 years relating to dealing with catastrophic bleeds and how to control by packing, pressure, and the use of an improvised Tourniquet is now available.
- c) Further Stop The Bleed Days were rolled out across the West Midlands during 2024. These were done in collaboration with West Midlands Ambulance Service University NHS Foundation Trust. These were very successful, and over 500 people were trained during 2024. More events will be rolled out across the West Midlands region during 2025.
- d) Working with South Wales Rotary Club to cascade Stop the Bleed training in schools

citizenAID

Trustees' report - continued **For the year ended 31 March 2024**

Review of activities (continued)

MILTON KEYNES

- a) In conjunction with Joseph McMahon from Pink Punters Night Club, Matthew John from My Milton Keynes and Jason Fathers, father of stab victim Jay Fathers in relation to promoting citizenAID within the city of Milton Keynes and providing training and equipment to all sectors of the community

ADVISORY - COUNTER TERRORISM AWARENESS & MOBILISATION, COUNTER TERRORISM POLICING

- a) The business premises of public and private sector organisations are ideally suited to locating equipment in areas to which the public have access. These first aid kits, for use by any person regardless of their level of training, supports the treatment of life-threatening injuries and will significantly enhance an organisations first aid preparedness, increase the first aid resilience amongst the public and ultimately, improve the survivability of a person with life threatening injuries.
- b) citizenAID was approached to work collaboratively with the Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing and develop a generic public messaging package around this equipment. A great deal of work was put in place to develop the material and we have been successful in influencing this major piece of national work.

BLACK COUNTRY VIOLENT REDUCTION TEAMS (Wolverhampton, Dudley, Sandwell, Walsall)

Working with the above organisations to promote Stop the Bleed training to both Schools and the general public.

POLICE SCOTLAND

- a) Police Scotland's continual roll out of our educational material
- b) Police Scotland continue to support the school's education initiative across the region.

UKRAINE

- a) Again in 2024, two citizenAID Ambassadors provided training to paramedics in the use of our Tournikey.

CORPORATE SUPPORT

- a) Qualsafe, Bradford, West Yorkshire
- b) Protrainings, Colchester, Essex
- c) Nineteen Group, NEC Birmingham
- d) Trauma Care

Trustees' report - continued
For the year ended 31 March 2024

Financial Review

The charity recorded total income of £22,080 for the financial year ending 31 March 2024. The main contributor was citizenAID Ltd which made a substantial donation to the charity. Expenses for the year totaled £31,744, with a net movement in funds of £9,694 at the end of the year. In citizenAID Ltd, of which citizen AID is the sole shareholder, £10,714 was spent on upgrading and development of the app.

200 Moggy's Coming Books were distributed free of charge to schools and organization's across the UK at a value of £2,000

Our citizenAID Ltd trading subsidiary continued to perform well in FY24. We are hopeful to realise a continued increase in sales in FY25 and joint venture discussions with a number of entities should help us to achieve that.

We plan to continue to try to keep costs for the charity at a minimum and build up our reserves of cash in order to successfully fund operations for the future.

Going concern

The trustees continue to consider the impact of geopolitical issues (the energy crisis, inflationary pressures, and potential recession) on the charity's current and future financial position. The charity held unrestricted cash of £10,014 at the end of the period. Going forward, the trustees believe that the bulk of income for the charity will be derived from donations from citizenAID Ltd, and subsequent to the period, further donations have been made. The trustees therefore consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

Reserves policy

The total unrestricted reserves held as at 31 March 2024 was £39,847 (2023: £49,541). Unrestricted cash reserves held as at 31 March 2024 were £10,014 which equates to operating costs of approximately three months.

The reserves policy is to have sufficient reserves to cover operating costs for a period of one year. Reserve funds are reviewed at each trustee meeting as part of the financial reporting process.

Reserve funds do not include restricted funds, which will be maintained and accounted for in accordance with the appropriate regulations and only used for the purposes for which they are provided.

Risk statement

The board of trustees regularly reviews major risks to which the charity is exposed. Where appropriate, systems are put in place to mitigate these risks.

Trustees' report - continued
For the year ended 31 March 2024

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on 17/01/2025 and signed on its behalf by:



NAME	Steven Bray
POSITION	Trustee and Interim Chair

Chartered Accountants' report to the trustees on the preparation of the unaudited statutory accounts of citizenAID, which is a Charitable Incorporated Organisation, for the year ended 31 March 2024

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of citizenAID for the year ended 31 March 2024 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet and the related notes from the charity's accounting records and from information and explanations you have given to 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 <http://www.icaew.com/en/membership/regulationsstandards-and-guidance>.

This report is made solely to the trustees of citizenAID, as a body, in accordance with the terms of our engagement letter dated 06/02/2024. Our work has been undertaken solely to prepare for your approval the accounts of citizenAID and state those matters that we have agreed to state to the trustees of citizenAID, as a body, in this report in accordance with ICAEW Technical Release 08/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than citizenAID and its trustees, as a body, for our work or for this report.

You have approved the financial information for the year ended 31 March 2024 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation. You consider that citizenAID is exempt from the statutory audit requirement or independent examination requirement for the year.

We have not been instructed to carry out an audit or independent examination of the accounts of citizenAID. For this reason, 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 statements.

Signed

Seven Hills Accountants

Seven Hills Accountants Limited
Chartered Accountants
57 Burton Street
Sheffield
S6 2HH

Date 24/01/2025

Statement of financial activities

(incorporating the income and expenditure account)

for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
Income from:							
Grants and donations	2	22,050	-	22,050	46,793	-	46,793
Fundraising events		-	-	-	-	39,092	39,092
Other income		30	-	30	32	-	32
Total income		22,080	-	22,080	46,825	39,092	85,917
Expenditure on:							
Raising funds	3	4,063	-	4,063	3,976	-	3,976
Charitable activities	4	27,711	-	27,711	28,199	41,317	69,516
Total expenditure		31,774	-	31,774	32,175	41,317	73,492
Net income/(expenditure)		(9,694)	-	(9,694)	14,650	(2,225)	12,425
Transfers		-	-	-	(2,225)	2,225	-
Net movement in funds		(9,694)	-	(9,694)	12,425	-	12,425
Total funds brought forward		49,541	-	49,541	37,116	-	37,116
Total funds carried forward		39,847	-	39,847	49,541	-	49,541

The statement of financial activities includes all gains and losses recognised in the period. All of the charity's operations are classed as continuing.

The accompanying accounting policies and notes form an integral part of the financial statements.

Balance Sheet
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Investments	9	100	100
Total fixed assets		<u>100</u>	<u>100</u>
Current assets			
Debtors	10	32,270	42,349
Cash at bank and in hand		<u>10,014</u>	<u>9,751</u>
Total current assets		<u>42,284</u>	<u>52,100</u>
Creditors: amounts falling due within one year	11	(2,537)	(2,659)
Net current assets		<u>39,747</u>	<u>49,441</u>
Total assets less current liabilities		39,847	49,541
Total net assets		<u><u>39,847</u></u>	<u><u>49,541</u></u>
Represented By			
FUNDS			
Unrestricted funds		39,847	49,541
Restricted funds	12	-	-
Total charity funds	13	<u><u>39,847</u></u>	<u><u>49,541</u></u>

Approved by the board of trustees on 17/01/2025 and signed on its behalf by:



Steven Bray
Trustee and Interim Chair

The accompanying accounting policies and notes form an integral part of the financial statements.

1 Accounting Policies

a Basis of preparation

citizenAID is a Charitable Incorporated Organisation registered with the Charities commission in England and Wales on 30 November 2017 (registered number: 1176033) In the event that the charity is sound up liability in respect of the guarantee is £nil per member of the charity. The principal address is given in the company information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity.

The charity has a wholly owned trading subsidiary, citizenAID Limited. In accordance with section 139 of the Charities Act 2011. the charity has taken advantage of the exemption to prepare consolidated accounts.

b Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised where the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be reliably measured and is not deferred.

c Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

d Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

e Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of direct costs, as follows:

	2024	2023
Raising funds	12%	12%
Charitable activities	88%	88%

f Investments

Investments in the trading subsidiary are measured at cost less impairment

g Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

h Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

citizenAID
Notes to the Accounts - continued
for the year ended 31 March 2024

1 Accounting Policies - continued

j Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

l Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

m Accounting estimates and key judgements

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

n Going concern

The financial statements have been prepared on a going concern basis, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The trustees believe that no material uncertainties exist about the charity's ability to continue.

2 Grants and donations

	Unrestricted funds	Restricted Funds	2024 Total	Unrestricted funds	Restricted Funds	2023 Total
Notes	£	£	£	£	£	£
Donations:						
citizenAID Limited	20,000	-	20,000	45,953	-	45,953
Other donations	2,050	-	2,050	840	-	840
	<u>22,050</u>	<u>-</u>	<u>22,050</u>	<u>46,793</u>	<u>-</u>	<u>46,793</u>

3 Expenditure on raising funds

	Unrestricted funds	Restricted Funds	2024 Total	Unrestricted funds	Restricted Funds	2023 Total
	£	£	£	£	£	£
Fundraising expenses	139	-	139	-	-	-
Staff costs incurred seeking donations	2,704	-	2,704	2,633	-	2,633
Allocation of support and governance costs	1,220	-	1,220	1,343	-	1,343
	<u>4,063</u>	<u>-</u>	<u>4,063</u>	<u>3,976</u>	<u>-</u>	<u>3,976</u>

**Notes to the Accounts - continued
for the year ended 31 March 2024**

4 Expenditure on charitable activities

		Unrestricted funds £	Restricted Funds £	2024 Total £	Unrestricted funds £	Restricted Funds £	2023 Total £
Equipment and resources		-	-	-	-	41,317	41,317
PR and marketing		-	-	-	120	-	120
Staff costs	6	18,928	-	18,928	18,430	-	18,430
Travel		166	-	166	125	-	125
Allocation of support and governance costs	5	8,617	-	8,617	9,524	-	9,524
		<u>27,711</u>	<u>-</u>	<u>27,711</u>	<u>28,199</u>	<u>41,317</u>	<u>69,516</u>

5 Allocation of support and governance costs

	Raising funds £	Charitable activities £	Support & governance costs £	2024 Total £
Accountancy & bookkeeping	-	-	2,375	2,375
Bank charges	-	-	90	90
Staff costs	2,704	18,928	5,408	27,040
Software costs	-	-	1,084	1,084
Rent and office costs	-	-	839	839
Travel	-	166	41	207
	<u>2,704</u>	<u>19,094</u>	<u>9,837</u>	<u>31,635</u>
Allocation of support and governance costs	1,220	8,617	(9,837)	-
Total expenditure	<u>3,924</u>	<u>27,711</u>	<u>-</u>	<u>31,635</u>

6 Staff costs

	2024 £	2023 £
Salaries	27,040	26,329
Employer's National Insurance contributions	2,476	2,607
Employer's allowance	(2,476)	(2,607)
	<u>27,040</u>	<u>26,329</u>

The average number of employees in the year was 1 (2023: 1). No employee received emoluments of more than £60,000 in either year.

7 Trustees and Key management personnel remuneration, benefits and expenses

The key management personnel of the charity comprise the trustees. The trustees were not paid or received any other benefits from employment with the charity in the period. No charity trustee received payment for professional or other services supplied to the charity.

8 Related party transactions

There were no related party transactions during the year (2023: £Nil)

citizenAID
Notes to the Accounts - continued
for the year ended 31 March 2024

9 Investments

	2024 £	2023 £
100 Ordinary £1 shares in citizenAID Limited	100	100
	<u>100</u>	<u>100</u>

The investment represents 100% of the issued share capital of citizenAID Limited (company registration number 10315303). The company undertakes non-charitable trading activities of the charity and intends to donate its available profits to the charity.

10 Debtors

	2024 £	2023 £
Intragroup receivable	31,385	41,464
Prepayments	885	885
	<u>32,270</u>	<u>42,349</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	75	711
Accruals	2,010	1,380
Other creditors	452	568
	<u>2,537</u>	<u>2,659</u>

12 Restricted funds

There were no restricted funds received during the year.

Last year comparatives

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
<i>Ukraine appeal</i>	-	39,092	(41,317)	2,225	-
	<u>-</u>	<u>39,092</u>	<u>(41,317)</u>	<u>2,225</u>	<u>-</u>

Ukraine appeal
Fundraising appeal to support citizenAID's work, providing medical aid, tents, shelter and beds to those affected by the ongoing conflict in Ukraine.

13 Analysis of net assets by fund

	Unrestricted Fund £	Restricted Fund £	Total 2024 £
Fixed assets	100	-	100
Current assets	42,284	-	42,284
Creditors: amounts falling due within one year	(2,537)	-	(2,537)
	<u>39,847</u>	<u>-</u>	<u>39,847</u>
<i>Prior year</i>			
	Unrestricted Fund £	Restricted Fund £	Total 2023 £
<i>Fixed assets</i>	<i>100</i>	<i>-</i>	<i>100</i>
<i>Current assets</i>	<i>52,100</i>	<i>-</i>	<i>52,100</i>
<i>Creditors: amounts falling due within one year</i>	<i>(2,659)</i>	<i>-</i>	<i>(2,659)</i>
	<u><i>49,541</i></u>	<u><i>-</i></u>	<u><i>49,541</i></u>

CITIZENAID

England & Wales - Charity number 1176033

Accounts

Charity registration number: 1176033

citizenAID

REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2023

citizenAID

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citizenAID

Legal and administrative information For the year ended 31 March 2023

Charity number

1176033

Trustees

Nigel Barraclough

Steven Bray

John Cooper

resigned 28th September 2023

Matthew Fernley

Aurelie Hay-David

Timoth Hodgetts

Sir Keith Porter

Andrew Thurgood

Principal address

The Workspace

All Saints Road

Wolverhampton

WV2 1EL

Independent Examiners

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Bankers

Unity Bank

PO Box 7193

Planetary Road

Willenhall

WV1 9DG

citizenAID

Trustees' report

For the year ended 31 March 2023

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of 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).

Structure, governance and management

citizenAID is a Charitable Incorporated Organisation registered with the Charity Commission on 30 November 2017, registration number 1176033, and is the sole shareholder of the subsidiary company, citizenAID Ltd.

Three of the eight trustees are senior clinicians, with a long career friendship and established professional relationship in developing novel education principles and national training solutions in the field of pre-hospital emergency care (both civilian and military). These trustees have extensive experience dealing with major trauma, and specifically injuries from conflict and combat. They share a philanthropic desire to spread this understanding for wider public benefit. New trustees have been appointed and have strengthened our access to competencies that the existing trustees either do not have the capacity to deliver or are specifically required to enhance the existing team.

The non-clinical trustees provide wider support to the charity in the following manner:

- financial and strategic expertise;
- sales and marketing expertise; and
- legal and ethical expertise.

Staff

The charity employs an operations manager to coordinate the day-to-day activities of citizenAID. This equates to 24 paid hours per week. A bookkeeper provides part time support to routine financial management and the charity has part time support to manage its social media communications.

Volunteers

citizenAID has a network of volunteer ambassadors (ad hominem). These are individuals with expertise in pre-hospital emergency care or aspects of public resilience, or who, through personal experience, hold a particularly strong advocacy for the charity's cause. They are appointed after due diligence. Functionally, they are regional or organisational champions for the charity with the expectation of being able to contribute a positive strategic effect. There is no specific ceiling on the number of ambassadors.

citizenAID has appointed Volunteer Instructors (VI's), who are given access to free electronic training materials to pass on the core messages of the charity within their community at a local level. These VI's are appointed after due diligence, following an open opportunity advertised on social media (non- competitive, as there is no ceiling to the number of VI's).

Trustees' report

For the year ended 31 March 2023

Charitable Aims and Objectives

Charitable objects

The advancement of health and saving of lives for the public benefit by such means as the trustees think fit and, but not exclusively by:

1. Providing free to access information, outlining a simple, logical system of immediate actions designed to guide the public to react safely, to pass effective messages to the emergency services, to prioritise the injured and to give lifesaving first aid, known as the citizenAID pocket guide; and
2. Providing training and education on life saving first aid techniques in mass casualty situations, learning from the experiences of military and civilian clinicians.

The main activities undertaken to meet this purpose are:

- To create public preparedness through an accessible smartphone app and Pocket Guide;
- To enhance public preparedness through materials to assist in citizenAID familiarisation;
- To deliver accredited training for higher risk audiences;
- To enable internationalisation for wider public health benefit;
- To measure the impact of the initiative and adapt to changing needs;
- To develop novel treatment and training devices that are cost effective for a public audience; and
- To create low-cost, effective individual and collective branded equipment to be immediately available at the scene providing a stop the bleed solution where none previously existed.

Public Benefit Statement

The trustees have complied with their duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and delivers public benefit in accordance with the Charity Commission's guidance on charitable purposes in the following ways:

- The advancement of education is delivered through freely available electronic information which is designed to support the development of individual capabilities, competences, skills and understanding;
- Free offerings:
 - an app
 - a website
 - explainer videos
 - slide-based teaching material;
- Products for purchase:
 - a paper Pocket Guide
 - a collection of children's books
 - Tourni-KEY Plus
 - PAcT Kits
 - Stretchers
 - Lapel badges;
- The advancement of health or the saving of lives: citizenAID provides specific knowledge and understanding on how the public can save lives after a deliberate attack, whilst waiting for the emergency services. This includes best evidence-based first aid guidelines and development of low-cost public equipment to improve accessibility to life-saving interventions in the immediate aftermath of an attack; and
- The advancement of citizenship or community development: citizenAID is freely accessible by all citizens to broadly enhance public resilience

citizenAID

Trustees' report - continued **For the year ended 31 March 2023**

Review of Activities

Partnership working with St John Ambulance

- a) citizenAID progresses its partnership with St John Ambulance to further extend its ability to communicate its key messages. The following principles were set out as targets to aim for during 2021/22:
 - i. Collaborate on furthering the aims of both organisations by including citizenAID course content in appropriate current SJA courses and qualifications that SJA delivers both face-to-face, as part of a blended course and self-directed online courses;
 - ii. Work together to include citizenAID course content into future SJA products including new courses, qualifications, and digital products;
 - iii. Work together in the production and sale of life saving kits; and
 - iv. Work together on areas of mutual and beneficial interest.
- b) citizenAID attended several events to promote the charity.
 - i) CTX, London
 - ii) Emergency Service Show, Birmingham
 - iii) Trauma Care Conference, Staffordshire.
 - iv) Trauma Networking, Brighton
 - v) Coventry Paramedics Expo
 - vi) Pro-trainings Conference, Colchester
 - vii) Fundraising Event, London

WEBSITE

The website maintains a sound presence with no outages during the year 2022-2023.

The online store continues to provide a steady stream of income to citizenAID.

Both elements are designed and managed by two of the trustees (Andrew Thurgood and Steven Bray pro bono).

SOCIAL MEDIA

Continues to be managed by a part time casual employee of the charity, focusing on the following platforms:

- a) Facebook.
- b) Twitter
- c) LinkedIn

citizenAID

Trustees' report - continued **For the year ended 31 March 2023**

Review of activities (continued)

New range of citizenAID products has been launched in the year, including

- a. Grab stretcher
- b. Lockable Cabinet to store PAcT kits
- c. New supplier of citizenAID products

CitizenAid CIO also became a registered supplier with the following partners:

- a) ShowMed
- b) Hull Arena
- c) SSE Arena, Wembley
- d) AO Arena
- e) Leeds Arena
- f) Newcastle Upon Tyne Arena
- g) York Barbican Theatre
- h) Harrogate Convention Centre.
- i) Manchester Trafford Centre.
- j) Blackpool Pleasure Beach.
- k) P&J Live Aberdeen.
- l) WS Transportation.
- m) Bank of China.
- n) St John's Ambulance.
- o) Protrainings
- p) JAX First Aid

METROPOLITAN POLICE

- a) Joint working with the Metropolitan Police in Croydon in relation to educational material and public awareness
- b) community to save lives and provide training and equipment. This project is in the initial stages in partnership with Protrainings.
- c) Initial work has resulted in a new website www.communityfirstaidproject.co.uk directed at the community, business, and schools.

citizenAID

Trustees' report - continued For the year ended 31 March 2023

Review of activities (continued)

MANCHESTER SAFETY COMMITTEE

- a) Introduction to the Manchester Safety Committee by Councilor John Harding from Wigan to discuss introducing citizenAID training across Manchester and in particular schools. Initial conversation to be extended to Manchester's Violent Reduction Team.

HIGHWAYS AGENCY

- a) Initial discussions with the agency to adapt the citizenAID app into a road users guide in relation to road collisions where there are life threatening injuries or multiple casualties.
- b) This is a long-term project and will continue into 2023/24.
- c) **STOP THE BLEED DAY**
 - a) Proposal from one of our Trustees, Nigel Barraclough, for a national Stop the Bleed Day initiative with citizenAID taking the lead in awareness and training opportunities. This was in collaboration with Manchester City Councils Violent Reduction Unit.
 - b) A video directed at children aged 11 to 13 years relating to dealing with catastrophic bleeds and how to control by packing, pressure, and the use of an improvised Tourniquet is now available.

MILTON KEYNES

- a) Initial preparatory work in conjunction with Joseph McMahon from Pink Punters Night Club, MK Dons Football Club and Jason Fathers, father of stab victim Jay Fathers in relation to promoting citizenAID within the city of Milton Keynes and providing training and equipment.

ADVISORY - COUNTER TERRORISM AWARENESS & MOBILISATION, COUNTER TERRORISM POLICING

- a) The business premises of public and private sector organisations are ideally suited to locating equipment in areas to which the public have access. These first aid kits, for use by any person regardless of their level of training, supports the treatment of life-threatening injuries and will significantly enhance an organisations first aid preparedness, increase the first aid resilience amongst the public and ultimately, improve the survivability of a person with life threatening injuries.
- b) citizenAID was approached to work collaboratively with the Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing and develop a generic public messaging package around this equipment. A great deal of work was put in place to develop the material and we have been successful in influencing this major piece of national work.

citizenAID

Trustees' report - continued **For the year ended 31 March 2023**

Review of activities (continued)

POLICE SCOTLAND

- a) Police Scotland's continual roll out of our educational material
- b) Police Scotland continue to support the school's education initiative across the region.

UKRAINE

- a) Continue to support Ukraine by donating, through various channels, lifesaving equipment including our Tournikey Plus, PAcT kits, Stretchers and Pouches, amounting to over £10,000 retail value of stock.
- b) Again in 2023, two citizenAID Ambassadors provided training to paramedics in the use of our Tournikey.

FUNDRAISING GALA AND DINNER

- a) A fundraising dinner was held in London to raise funds to supply additional medical equipment and training for Ukraine. The event raised in excess of £40,000. This fund was used to buy medical equipment, training and logistics.

JAMES BRINDLEY FOUNDATION

- a) Initial discussions of joint working with Mark Brindley from the James Brindley Foundation in relation to training and products in Walsall and the West Midlands.

CORPORATE SUPPORT

- a) Cambcol, Ely Cambridgeshire
- b) Qualsafe, Bradford, West Yorkshire
- c) Protrainings, Colchester
- d) Evendia, London CTX
- e) Nineteen Group, Birmingham ESS
- f) Sussex NHS Trusts, Brighton Trauma Conference

Trustees' report - continued
For the year ended 31 March 2023

Financial Review

The charity recorded total income of £85,917 for the financial year ending 31 March 2023. The main contributor was citizenAID Ltd which made a substantial donation to the charity. The remainder was restricted income of £40,000 relating to funds raised at a gala dinner. Expenses for the year totaled £73,492 of which £41,317 related to expenditure on medical equipment for Ukraine from restricted income. The remaining £32,175 of overheads provides an operating surplus of £12,425 at the end of the year.

Our citizenAID Ltd trading subsidiary continued to perform well in FY23. We are hopeful to realise a continued increase in sales in FY24 and joint venture discussions with a number of entities should help us to achieve that.

We plan to continue to try to keep costs for the charity at a minimum and build up our reserves of cash in order to successfully fund operations for the future.

Going concern

The trustees continue to consider the impact of geopolitical issues (the energy crisis, inflationary pressures, and potential recession) on the charity's current and future financial position. The charity held unrestricted cash of £9,751 at the end of the period. Going forward, the trustees believe that the bulk of income for the charity will be derived from donations from citizenAID Ltd, and indeed, subsequent to the period, citizenAID Ltd donated over £20,000 to the CIO, leaving it with funds sufficient to support it for well over 12 months. The trustees therefore consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

Reserves policy

The total unrestricted reserves held as at 31 March 2023 was £49,451 (2022: £37,116). Unrestricted cash reserves held as at 31 March 2023 were £9,751 which equates to operating costs of approximately three months.

The reserves policy is to have sufficient reserves to cover operating costs for a period of one year. Reserve funds are reviewed at each trustee meeting as part of the financial reporting process.

Reserve funds do not include restricted funds, which will be maintained and accounted for in accordance with the appropriate regulations and only used for the purposes for which they are provided.

Risk statement

The board of trustees regularly reviews major risks to which the charity is exposed. Where appropriate, systems are put in place to mitigate these risks.

Trustees' report - continued
For the year ended 31 March 2023

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

This report was approved by the Board of Trustees on^{22 May 2024} 2024 and signed on its behalf by:



NAME	Andrew Thurgood
POSITION	Chair

Independent Examiner's report to the Trustees of citizenAID

I report to the trustees on my examination of the accounts of citizenAID (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

Signed: 
Susan Cochrane, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 03/06/2024

Statement of financial activities

(incorporating the income and expenditure account)

for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Income from:							
Grants and donations	2	46,793	-	46,793	28,323	-	28,323
Fundraising events		-	39,092	39,092	-	-	-
Other income		32	-	32	-	-	-
Total income		46,825	39,092	85,917	28,323	-	28,323
Expenditure on:							
Raising funds	3	3,976	-	3,976	3,442	-	3,442
Charitable activities	4	28,199	41,317	69,516	25,126	-	25,126
Total expenditure		32,175	41,317	73,492	28,568	-	28,568
Net income/(expenditure)		14,650	(2,225)	12,425	(245)	-	(245)
Transfers		(2,225)	2,225	-	-	-	-
Net movement in funds		12,425	-	12,425	(245)	-	(245)
Total funds brought forward		37,116	-	37,116	37,361	-	37,361
Total funds carried forward		49,541	-	49,541	37,116	-	37,116

The statement of financial activities includes all gains and losses recognised in the period. All of the charity's operations are classed as continuing.

The accompanying accounting policies and notes form an integral part of the financial statements.

Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Investments	10	100	100
Total fixed assets		<u>100</u>	<u>100</u>
Current assets			
Debtors	11	42,349	22,422
Cash at bank and in hand		<u>9,751</u>	<u>18,231</u>
Total current assets		52,100	40,653
Creditors: amounts falling due within one year	12	(2,659)	(3,637)
Net current assets		<u>49,441</u>	<u>37,016</u>
Total assets less current liabilities		49,541	37,116
Total net assets		<u><u>49,541</u></u>	<u><u>37,116</u></u>
Represented By			
FUNDS			
Unrestricted funds		49,541	37,116
Restricted funds	13	-	-
Total charity funds	13	<u><u>49,541</u></u>	<u><u>37,116</u></u>

Approved by the board of trustees on 22 May 2024 and signed on its behalf by:



Andrew Thurgood
Trustee

The accompanying accounting policies and notes form an integral part of the financial statements.

1 Accounting Policies

a Basis of preparation

citizenAID is a Charitable Incorporated Organisation registered with the Charities commission in England and Wales on 30 November 2017 (registered number: 1176033) In the event that the charity is sound up liability in respect of the guarantee is £nil per member of the charity. The principal address is given in the company information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity.

The charity has a wholly owned trading subsidiary, citizenAID Limited. In accordance with section 139 of the Charities Act 2011. the charity has taken advantage of the exemption to prepare consolidated accounts.

b Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised where the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be reliably measured and is not deferred.

c Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

d Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

e Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of direct costs, as follows:

	2023	2022
Raising funds	12%	12%
Charitable activities	88%	88%

f Investments

Investments in the trading subsidiary are measured at cost less impairment

g Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

h Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1 Accounting Policies - continued

j Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

l Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

m Accounting estimates and key judgements

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

n Going concern

The financial statements have been prepared on a going concern basis, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The trustees believe that no material uncertainties exist about the charity's ability to continue.

2 Grants and donations

	Unrestricted funds £	Restricted Funds £	2023 Total £	Unrestricted funds £	Restricted Funds £	2022 Total £
Notes						
Grants:						
Water Jel Europe LLP	-	-	-	4,000	-	4,000
Donations:						
citizenAID Limited	45,953	-	45,953	23,075	-	23,075
Other donations	840	-	840	1,248	-	1,248
	<u>46,793</u>	<u>-</u>	<u>46,793</u>	<u>28,323</u>	<u>-</u>	<u>28,323</u>

3 Expenditure on raising funds

	Unrestricted funds £	Restricted Funds £	2023 Total £	Unrestricted funds £	Restricted Funds £	2022 Total £
Notes						
Staff costs incurred seeking donations	2,633	-	2,633	2,180	-	2,180
Allocation of support and governance costs	1,343	-	1,343	1,262	-	1,262
	<u>3,976</u>	<u>-</u>	<u>3,976</u>	<u>3,442</u>	<u>-</u>	<u>3,442</u>

**Notes to the Accounts - continued
for the year ended 31 March 2023**

4 Expenditure on charitable activities

		Unrestricted funds £	Restricted Funds £	2023 Total £	Unrestricted funds £	Restricted Funds £	2022 Total £
Equipment and resources		-	41,317	41,317	-	-	-
PR and marketing		120	-	120	600	-	600
Staff costs	7	18,430	-	18,430	15,260	-	15,260
Travel		125	-	125	52	-	52
Allocation of support and governance costs	5	9,524	-	9,524	9,214	-	9,214
		<u>28,199</u>	<u>41,317</u>	<u>69,516</u>	<u>25,126</u>	<u>-</u>	<u>25,126</u>

5 Allocation of support and governance costs

	Raising funds £	Charitable activities £	Support & governance costs £	2023 Total £
Accountancy & bookkeeping	-	-	3,746	3,746
Bank charges	-	-	72	72
PR and marketing	-	120	30	150
Staff costs	2,633	18,430	5,266	26,329
Software costs	-	-	440	440
Rent and office costs	-	-	1,282	1,282
Travel	-	125	31	156
	<u>2,633</u>	<u>18,675</u>	<u>10,867</u>	<u>32,175</u>
Allocation of support and governance costs	1,343	9,524	(10,867)	-
Total expenditure	<u>3,976</u>	<u>28,199</u>	<u>-</u>	<u>32,175</u>

6 Independent examiner's fees

	2023 £
Independent examination fees (included in Governance costs)	<u>1,265</u>

No other fees were paid to Independent examiner's organisation.

7 Staff costs

	2023 £	2022 £
Salaries	26,329	21,800
Employer's National Insurance contributions	2,607	1,788
Employer's allowance	<u>(2,607)</u>	<u>(1,788)</u>
	<u>26,329</u>	<u>21,800</u>

The average number of employees in the year was 1 (2022: 1). No employee received emoluments of more than £60,000 in either year.

8 Trustees and Key management personnel remuneration, benefits and expenses

The key management personnel of the charity comprise the trustees. The trustees were not paid or received any other benefits from employment with the charity in the period. One trustee was reimbursed expenses of £138 during the period (2022: £Nil). No charity trustee received payment for professional or other services supplied to the charity.

9 Related party transactions

There were no related party transactions during the year. In the prior year a donation of £1,200 was received from BM Review Ltd, a company which is connected by a director who is also a trustee of the charity.

citizenAID
Notes to the Accounts - continued
for the year ended 31 March 2023

10 Investments

	2023 £	2022 £
100 Ordinary £1 shares in citizenAID Limited	100	100
	<u>100</u>	<u>100</u>

The investment represents 100% of the issued share capital of citizenAID Limited (company registration number 10315303). The company undertakes non-charitable trading activities of the charity and intends to donate its available profits to the charity.

11 Debtors

	2023 £	2022 £
Intragroup receivable	41,464	21,537
Prepayments	885	885
	<u>42,349</u>	<u>22,422</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	711	-
Accruals	1,380	1,380
Other creditors	568	2,257
	<u>2,659</u>	<u>3,637</u>

13 Restricted funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Ukraine appeal	-	39,092	(41,317)	2,225	-
	<u>-</u>	<u>39,092</u>	<u>(41,317)</u>	<u>2,225</u>	<u>-</u>

Ukraine appeal
Fundraising appeal to support citizenAID's work, providing medical aid, tents, shelter and beds to those affected by the ongoing conflict in Ukraine.

13 Analysis of net assets by fund

	Unrestricted Fund £	Restricted Fund £	Total 2023 £
Fixed assets	100	-	100
Current assets	52,100	-	52,100
Creditors: amounts falling due within one year	(2,659)	-	(2,659)
	<u>49,541</u>	<u>-</u>	<u>49,541</u>
<i>Prior year</i>			
	Unrestricted Fund £	Restricted Fund £	Total 2022 £
Fixed assets	100	-	100
Current assets	40,653	-	40,653
Creditors: amounts falling due within one year	(3,637)	-	(3,637)
	<u>37,116</u>	<u>-</u>	<u>37,116</u>

Accounts

Charity no. 1176033

citizenAID

Report and Unaudited Financial Statements

31 March 2022

Reference and administrative details

For the year ended 31 March 2022

Charity number	1176033
Registered office and operational address	The Workspace All Saints Road Wolverhampton WV2 1EL
Trustees	The trustees who served during the year and up to the date of this report were as follows: Nigel Barraclough Steven Bray Matthew Fernley Aurelie Hay-David Timothy Hodgetts Andrew Ormerod (resigned 14 June 2022) Sir Keith Porter Andrew Thurgood Chair John Cooper (appointed 16 November 2021)
Bankers	Unity Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Professional advisors	Stone King LLP 13 Queen Square Bath BA1 2HJ
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Report of the Trustees

For the year ended 31 March 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

citizenAID is a Charitable Incorporated Organisation (CIO) and is the sole shareholder of the subsidiary company, citizenAID Ltd.

Three of the eight trustees are senior clinicians, with a long career friendship and established professional relationship in developing novel education principles and national training solutions in the field of pre-hospital emergency care (both civilian and military). These trustees have extensive experience dealing with major trauma, and specifically injuries from conflict and combat. They share a philanthropic desire to spread this understanding for wider public benefit. New trustees have been appointed and have strengthened our access to competencies that the existing trustees either do not have the capacity to deliver or are specifically required to enhance the existing team.

The non-clinical trustees provide wider support to the charity in the following manner:

- financial and strategic expertise;
- sales and marketing expertise; and
- legal and ethical expertise.

Staff

The charity employs an operations manager to coordinate the day-to-day activities of citizenAID. This equates to 24 paid hours per week. A bookkeeper provides part time support to routine financial management and the charity has part time support to manage its social media communications.

Volunteers

citizenAID has a network of volunteer ambassadors (ad hominem). These are individuals with expertise in pre-hospital emergency care or aspects of public resilience, or who, through personal experience, hold a particularly strong advocacy for the charity's cause. They are appointed after due diligence. Functionally, they are regional or organisational champions for the charity with the expectation of being able to contribute a positive strategic effect. There is no specific ceiling on the number of ambassadors.

citizenAID has appointed Volunteer Instructors (VI's), who are given access to free electronic training materials to pass on the core messages of the charity within their community at a local level. These VI's are appointed after due diligence, following an open opportunity advertised on social media (non-competitive, as there is no ceiling to the number of VI's).

Objectives and activities

Charitable objects

The advancement of health and saving of lives for the public benefit by such means as the trustees think fit and, but not exclusively by:

1. Providing free to access information, outlining a simple, logical system of immediate actions designed to guide the public to react safely, to pass effective messages to the emergency services, to prioritise the injured and to give lifesaving first aid, known as the citizenAID pocket guide; and

Report of the Trustees

For the year ended 31 March 2022

2. Providing training and education on life saving first aid techniques in mass casualty situations, learning from the experiences of military and civilian clinicians.

The main activities undertaken to meet this purpose are:

- To create public preparedness through an accessible smartphone app and Pocket Guide;
- To enhance public preparedness through materials to assist in citizenAID familiarisation;
- To deliver accredited training for higher risk audiences;
- To enable internationalisation for wider public health benefit;
- To measure the impact of the initiative and adapt to changing needs;
- To develop novel treatment and training devices that are cost effective for a public audience; and
- To create low-cost, effective individual and collective branded equipment to be immediately available at the scene providing a stop the bleed solution where none previously existed.

citizenAID delivers public benefit in accordance with the Charity Commission's guidance on charitable purposes in the following ways:

- The advancement of education is delivered through freely available electronic information which is designed to support the development of individual capabilities, competences, skills and understanding;
- Free offerings:
 - an app
 - a website
 - explainer videos
 - slide-based teaching material;
- Products for purchase:
 - a paper Pocket Guide
 - a collection of children's books
 - Tourni-KEY Plus
 - PACT Kits
 - Stretchers
 - Lapel badges;
- The advancement of health or the saving of lives: citizenAID provides specific knowledge and understanding on how the public can save lives after a deliberate attack, whilst waiting for the emergency services. This includes best evidence-based first aid guidelines and development of low-cost public equipment to improve accessibility to life-saving interventions in the immediate aftermath of an attack; and
- The advancement of citizenship or community development: citizenAID is freely accessible by all citizens to broadly enhance public resilience.

Achievements and performance

citizenAID & Manchester Arena bombing enquiry

1st March 2021, one of the trustees of citizenAID Major General Tim Hodgetts gave evidence at the Manchester Arena Inquiry. The evidence presented can be found here: <https://manchesterarenainquiry.org.uk/evidence/evidence-1-march-2021/> . This was a major opportunity for the charity to share with the inquiry team the solutions that citizenAID could offer when the inquiry team deliberates and puts forward its recommendations. The final report is expected late 2022.

citizenAID

Report of the Trustees

For the year ended 31 March 2022

Partnership working with St John Ambulance

citizenAID is looking to develop a partnership with St John Ambulance to further extend its ability to communicate its key messages. The following principles were set out as targets to aim for during 2021/22:

- Collaborate on furthering the aims of both organisations by including citizenAID course content in appropriate current SJA courses and qualifications that SJA delivers both face-to-face, as part of a blended course and self-directed online courses;
- Work together to include citizenAID course content into future SJA products including new courses, qualifications, and digital products;
- Work together in the production and sale of life saving kits; and
- Work together on areas of mutual and beneficial interest.

citizenAID attended a number of events to promote the charity

- CTX, London;
- DSEI, London;
- Emergency Service Show, Birmingham; and
- Trauma Care Conference, Staffordshire.

4 new volunteers

- Jonathan Fitton;
- Angus Donald;
- Figen Murry; and
- Stuart Murry.

Website redevelopment

The website maintains a sound presence with no outages during the year 2021-2022. The online store continues to provide a steady stream of income to citizenAID. Both elements are designed and managed by two of the trustees (Andrew Thurgood and Steven Bray pro bono).

Social media

Continues to be managed by a part time casual employee of the charity, focusing on the following platforms:

- Facebook;
- Twitter; and
- LinkedIn.

New range of citizenAID products

- PAcT Kits both Tourni-KEY and Commercial Tourniquet versions. Created by experts in emergency medicine, first aid and counter terrorism policing, Public Access Trauma (PAcT) First Aid Kits are designed to save lives by being kept in public places, such as shops, arenas, football stadiums and railway stations; and
- In conjunction with Tytek, the development of a grab bag containing multi-Bleed Control Kits.

2 new suppliers of citizenAID products

- Reliance Medical; and
- Alpha Cards.

Report of the Trustees

For the year ended 31 March 2022

Registered supplier with the following partners:

- ShowMed
- Hull Arena
- SSE Arena, Wembley
- AO Arena
- Leeds Arena
- Newcastle Upon Tyne Arena
- York Barbican Theatre
- Harrogate Convention Centre;
- Manchester Trafford Centre;
- Blackpool Pleasure Beach;
- P&J Live Aberdeen;
- WS Transportation;
- Bank of China;
- St John's Ambulance;
- Protrainings;
- Ärztlicher Kreis- und Bezirksverband München; and
- JAX First Aid.

Joint working with Wigan Council in relation to educational material and public awareness

John Harding, Councillor at Wigan Council, has been following the progress of the Manchester Arena Enquiry and was impressed with Tim Hodgetts presentation. John was aware of citizenAID prior to the presentation and had contacted us earlier in the year. He is keen to introduce the principles of citizenAID across all schools in the Wigan area. Going forward we are in discussion in relation to a Public Safety Event, where citizenAID will be invited to promote the App and product ranges to the general public. Discussions are continuing and it is envisaged that a full programme of events will take place 2021/22.

Joint working with Manchester Safety Committee

Introduction to the Manchester Safety Committee by Councillor John Harding from Wigan to discuss introducing citizenAID training across Manchester and in particular schools. Initial conversation to be extended to Manchester's Violent Reduction Team.

Joint working with Staffordshire University

Initiative with teaching staff and security to roll out citizenAID across the various sites of the University and encourage students to download the citizenAID app.

Highways Agency

Initial discussions with the agency to adapt the citizenAID app into a road users guide in relation to road collisions where there are life threatening injuries or multiple casualties. This is a long term project.

Stop the Bleed Day

Proposal from one of our Trustees, Nigel Barraclough, for a national Stop the Bleed Day initiative with citizenAID taking the lead in awareness and training opportunities.

Report of the Trustees

For the year ended 31 March 2022

Advisory - Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing

The business premises of public and private sector organisations are ideally suited to locating equipment in areas to which the public have access. These first aid kits, for use by any person regardless of their level of training, supports the treatment of life-threatening injuries and will significantly enhance an organisations first aid preparedness, increase the first aid resilience amongst the public and ultimately, improve the survivability of a person with life threatening injuries.

citizenAID was approached to work collaboratively with the Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing and develop a generic public messaging package around this equipment. A great deal of work was put in place to develop the material and we have been successful in influencing this major piece of national work.

Police Scotland's continual roll out of our educational material

Police Scotland have been very active in schools across their region and have placed a number of orders for our book Moggy's Coming. Total orders to date, 120 copies, of which 80 were sold year ending March 2022.

Partnership working with Denmark and Nordic First Aid, Marion Frederiksen

Marion Frederiksen has been an avid supporter of citizenAID for a number of years, initially when she worked as a procurement manager for a large First Aid supplier in Denmark. In 2020 she set up her own company, Nordic First Aid, concentrating on both products and training. Marion continues to support citizenAID and has placed several orders for our TK+.

Positive and progressive negotiations with Tim Bryant, Thailand and First Aid Training Bangkok

Development is ongoing within country with links being developed between various organisations in Thailand. The pandemic has impacted upon the speed of this development but not stopped it.

Ukraine

Donating through various channels live saving equipment including our Tournikey Plus, PACT kits, Stretchers and Pouches, amounting to over £70,000 retail value of stock. Providing on-site training at a number of locations in Ukraine supported by 2 of our Ambassadors and one Trustee. CitizenAID have also produced a video and leaflet explaining how to save lives through improvisation.

THET and Myanmar

Translation of our Pocket Guide and improvisation video and leaflet.

Emergency Services Times article

AH-D, our charity and the Tournikey Plus were featured in an article on how to empower members of the public to save lives.

Corporate support

1. Cambcol, Ely Cambridgeshire; and
2. Qualsafe, Bradford, South Yorkshire.

Financial review

The charity recorded total income of £28,323 for the financial year ending 31 March 2022. Once again, we were indebted to the support of Water-Jel Technologies, but the main contributor was citizenAID Ltd which made a substantial donation to the charity. We would also like to acknowledge the ongoing support of Mayer Brown LLP which continued to act on our behalf on a pro-bono basis to negotiate regarding a licensing matter.

Report of the Trustees

For the year ended 31 March 2022

Expenses for the year totalled £28,568 giving a small operating loss of £245. Given the ongoing impacts of the pandemic, we were able to reduce our overheads compared to FY21.

Our citizenAID Ltd trading subsidiary benefited from a substantial increase in revenues for the year with sales of equipment and kits increasing significantly. We are hopeful to realise a continued increase in sales in FY23 and joint venture discussions with a number of entities should help us to achieve that.

We plan to continue to try to keep costs for the charity at a minimum and build up our reserves of cash in order to successfully fund operations for the future.

Going concern

The trustees continue to consider the impact of geopolitical issues (the energy crisis, Covid) on the charity's current and future financial position. The charity held unrestricted cash of £18,231 at the end of the period. Going forward, the trustees believe that the bulk of income for the charity will be derived from donations from citizenAID Ltd, and indeed, subsequent to the period, citizenAID Ltd donated over £40,000 to the CIO, leaving it with funds sufficient to support it for well over 12 months. The trustees therefore consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

Reserves policy

The total unrestricted reserves held as at 31 March 2022 was £37,116 (2021: £37,361). Unrestricted cash reserves held as at 31 March 2022 were £18,231, which equates to operating costs of approximately six months.

The reserves policy is to have sufficient reserves to cover operating costs for a period of one year. Reserve funds are reviewed at each trustee meeting as part of the financial reporting process.

Reserve funds do not include restricted funds, which will be maintained and accounted for in accordance with the appropriate regulations and only used for the purposes for which they are provided.

Risk statement

The board of trustees regularly reviews major risks to which the charity is exposed. Where appropriate, systems are put in place to mitigate these risks.

Report of the Trustees

For the year ended 31 March 2022

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 15 December 2022 and signed on their behalf by



Andrew Thurgood (Chair)

Independent examiner's report

To the trustees of

citizenAID

I report to the trustees on my examination of the accounts of citizenAID (the CIO) for the year ended 31 March 2022, which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Laura May Richards

Date: 15 December 2022

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

citizenAID

Statement of financial activities

For the year ended 31 March 2022

	Note	2022 Total £	2021 Total £
Income from:			
Donations	2	<u>28,323</u>	<u>26,010</u>
Total income		<u>28,323</u>	<u>26,010</u>
Expenditure on:			
Raising funds		3,442	3,824
Charitable activities		<u>25,126</u>	<u>28,078</u>
Total expenditure	4	<u>28,568</u>	<u>31,902</u>
Net expenditure and net movement in funds	5	(245)	(5,892)
Reconciliation of funds:			
Total funds brought forward		<u>37,361</u>	<u>43,253</u>
Total funds carried forward		<u>37,116</u>	<u>37,361</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

All income and expenditure in the current and prior year was unrestricted.

citizenAID

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Fixed assets				
Investments	8		100	100
Current assets				
Debtors	9	22,422		22,278
Cash at bank and in hand		<u>18,231</u>		<u>17,509</u>
		40,653		39,787
Liabilities				
Creditors: amounts falling due within 1 year	10	<u>3,637</u>		<u>2,526</u>
Net current assets			<u>37,016</u>	<u>37,261</u>
Net assets			<u>37,116</u>	<u>37,361</u>
Funds				
Unrestricted funds:				
General funds			<u>37,116</u>	<u>37,361</u>
Total charity funds			<u>37,116</u>	<u>37,361</u>

Approved by the trustees on 15 December 2022 and signed on their behalf by



Andrew Thurgood (Chair)

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

citizenAID meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity has a wholly owned trading subsidiary, citizenAID Limited. In accordance with section 139 of the Charities Act 2011, the charity has taken advantage of the exemption to prepare consolidated accounts.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of direct costs, as follows:

	2022	2021
Raising funds	12.0%	12.0%
Charitable activities	88.0%	88.0%

h) Investments

Investments in the trading subsidiary are measured at cost less impairment.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Income from donations

	2022	2021
	Total	Total
	£	£
Grants:		
Water Jel Europe LLP	4,000	26,000
Donations:		
BM Review	1,200	-
Other donations	48	10
citizenAID Limited	23,075	-
Total income from donations	<u>28,323</u>	<u>26,010</u>

All income from donations was unrestricted in the current and prior year.

3. Government grants

The charity did not receive any government grants in this or the prior period of accounts.

Notes to the financial statements

For the year ended 31 March 2022

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Accountancy and bookkeeping	-	-	3,406	3,406
Bank charges	-	-	93	93
PR and marketing	-	600	1,400	2,000
Staff costs (note 6)	2,180	15,260	4,360	21,800
Software costs	-	-	125	125
Rent and office costs	-	-	1,079	1,079
Travel	-	52	13	65
Sub-total	2,180	15,912	10,476	28,568
Allocation of support and governance costs	1,262	9,214	(10,476)	-
Total expenditure	3,442	25,126	-	28,568

Total governance costs were £1,380 (2021: £1,800).

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Accountancy and bookkeeping	-	-	3,681	3,681
Bank charges	-	-	140	140
Merchandise and awareness raising	-	180	-	180
PR and marketing	-	540	1,260	1,800
Staff costs (note 6)	2,097	14,681	4,195	20,973
Software costs	-	-	237	237
Rent and office costs	-	-	4,891	4,891
Sub-total	2,097	15,401	14,404	31,902
Allocation of support and governance costs	1,727	12,677	(14,404)	-
Total expenditure	3,824	28,078	-	31,902

Notes to the financial statements

For the year ended 31 March 2022

5. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration (including VAT)	<u>1,380</u>	<u>1,800</u>

6. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	<u>21,800</u>	<u>20,973</u>

The key management personnel of the charity comprise the trustees. The trustees did not receive any remuneration or employee benefits for their role in the current or prior year.

The average staff head count is one (2021: one).

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Investments

	2022	2021
	£	£
100 ordinary £1 shares in citizenAID Limited	<u>100</u>	<u>100</u>

The investment represents 100% of the issued share capital of citizenAID Limited (company registration no. 10315303). The company undertakes non-charitable trading activities for the charity and intends to donate its available profits to the charity.

9. Debtors

	2022	2021
	£	£
Intragroup receivable	21,537	21,393
Prepayments	<u>885</u>	<u>885</u>
	<u>22,422</u>	<u>22,278</u>

Notes to the financial statements

For the year ended 31 March 2022

10. Creditors : amounts due within 1 year

	2022	2021
	£	£
Accruals	1,380	1,800
Other creditors	<u>2,257</u>	<u>726</u>
	<u><u>3,637</u></u>	<u><u>2,526</u></u>

11. Related party transactions

During the year, the charity received a donation of £1,200 from BM Review Ltd, a company which is connected by a director who is also a trustee of the charity. There were no related party transactions in the prior year.

Accounts

Charity no. 1176033

citizenAID

Report and Unaudited Financial Statements

31 March 2021

Reference and administrative details

For the year ended 31 March 2021

Charity number	1176033																
Registered office and operational address	The Workspace All Saints Road Wolverhampton WV2 1EL																
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Nigel Barraclough</td><td>appointed 11 Dec 2020</td></tr><tr><td>Steven Bray</td><td>appointed 11 Dec 2020</td></tr><tr><td>Matthew Fernley</td><td></td></tr><tr><td>Aurelie Hay-David</td><td>appointed 14 June 2021</td></tr><tr><td>Timothy Hodgetts</td><td>Chair until 1 April 2021</td></tr><tr><td>Andrew Ormerod</td><td>appointed 11 Dec 2020</td></tr><tr><td>Sir Keith Porter</td><td></td></tr><tr><td>Andrew Thurgood</td><td>Chair from 1 April 2021</td></tr></table>	Nigel Barraclough	appointed 11 Dec 2020	Steven Bray	appointed 11 Dec 2020	Matthew Fernley		Aurelie Hay-David	appointed 14 June 2021	Timothy Hodgetts	Chair until 1 April 2021	Andrew Ormerod	appointed 11 Dec 2020	Sir Keith Porter		Andrew Thurgood	Chair from 1 April 2021
Nigel Barraclough	appointed 11 Dec 2020																
Steven Bray	appointed 11 Dec 2020																
Matthew Fernley																	
Aurelie Hay-David	appointed 14 June 2021																
Timothy Hodgetts	Chair until 1 April 2021																
Andrew Ormerod	appointed 11 Dec 2020																
Sir Keith Porter																	
Andrew Thurgood	Chair from 1 April 2021																
Bankers	Unity Bank PO Box 7193 Planetary Road Willenhall WV1 9DG																
Professional advisors	Stone King LLP 13 Queen Square Bath BA1 2HJ																
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																

Report of the Trustees

For the year ended 31 March 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

citizenAID is a Charitable Incorporated Organisation (CIO) and is the sole shareholder of the subsidiary company, citizenAID Ltd.

Three of the eight trustees are senior clinicians, with a long career friendship and established professional relationship in developing novel education principles and national training solutions in the field of pre-hospital emergency care (both civilian and military). These trustees have extensive experience dealing with major trauma, and specifically injuries from conflict and combat. They share a philanthropic desire to spread this understanding for wider public benefit. New trustees have been appointed and have strengthened our access to competencies that the existing trustees either do not have the capacity to deliver or are specifically required to enhance the existing team.

The non-clinical trustees provide wider support to the charity in the following manner:

- financial and strategic expertise;
- sales and marketing expertise; and
- on-line learning expertise.

Staff

The charity employs an operations manager to coordinate the day-to-day activities of citizenAID. A bookkeeper provides part time support to routine financial management, and the charity has part time support to manage its social media communications.

Volunteers

citizenAID has a network of volunteer ambassadors (ad hominem). These are individuals with expertise in pre-hospital emergency care or aspects of public resilience, or who, through personal experience, hold a particularly strong advocacy for the charity's cause. They are appointed after due diligence. Functionally, they are regional or organisational champions for the charity with the expectation of being able to contribute a positive strategic effect. There is no specific ceiling on the number of ambassadors.

citizenAID has appointed Volunteer Instructors (VI's), who are given access to free electronic training materials to pass on the core messages of the charity within their community at a local level. These VI's are appointed after due diligence, following an open opportunity advertised on social media (non-competitive, as there is no ceiling to the number of VI's).

Objectives and activities

Charitable objects

The advancement of health and saving of lives for the public benefit by such means as the trustees think fit and, but not exclusively by:

1. Providing free to access information, outlining a simple, logical system of immediate actions designed to guide the public to react safely, to pass effective messages to the emergency services, to prioritise the injured and to give lifesaving first aid, known as the citizenAID pocket guide; and

Report of the Trustees

For the year ended 31 March 2021

2. Providing training and education on life saving first aid techniques in mass casualty situations, learning from the experiences of military and civilian clinicians.

The main activities undertaken to meet this purpose are:

- To create public preparedness through an accessible smartphone app and Pocket Guide;
- To enhance public preparedness through materials to assist in citizenAID familiarisation;
- To deliver accredited training for higher risk audiences;
- To enable internationalisation for wider public health benefit;
- To measure the impact of the initiative and adapt to changing needs;
- To develop novel treatment and training devices that are cost effective for a public audience; and
- To create low-cost, effective individual and collective branded equipment to be immediately available at the scene providing a stop the bleed solution where none previously existed.

citizenAID delivers public benefit in accordance with the Charity Commission's guidance on charitable purposes in the following ways:

- The advancement of education is delivered through freely available electronic information which is designed to support the development of individual capabilities, competences, skills and understanding;
- Free offerings:
 - an app
 - a website
 - explainer videos
 - slide-based teaching material;
- Products for purchase:
 - a paper Pocket Guide
 - a collection of children's books;
- The advancement of health or the saving of lives: citizenAID provides specific knowledge and understanding on how the public can save lives after a deliberate attack, whilst waiting for the emergency services. This includes best evidence-based first aid guidelines and development of low-cost public equipment to improve accessibility to life-saving interventions in the immediate aftermath of an attack; and
- The advancement of citizenship or community development: citizenAID is freely accessible by all citizens to broadly enhance public resilience.

Achievements and performance

citizenAID & Manchester Arena bombing enquiry

citizenAID's then-Chair of Trustees, Brigadier General Tim Hodgetts, gave evidence on 1 March 2021, on day 68 of the Inquiry. A full transcript is available. In advance of the oral evidence, Timothy Hodgetts provided written evidence that detailed the clinical and academic literature underpinning the concepts and treatment guidelines within the citizenAID system. This evidence draws on the serial innovation of the citizenAID authors to advance pre-hospital immediate care education and practice, to re-set the treatment paradigm for the severely injured, and to develop an international systematic approach to managing multiple casualties. In his evidence, Timothy Hodgetts was guided through his experience of progressively transforming combat casualty care outcomes within the military environment over the last 25 years and specifically provided the evidence to support the use of tourniquets to prevent avoidable death from limb bleeding, and the resistance to changing the prevailing false narrative that tourniquets should not be used.

citizenAID

Report of the Trustees

For the year ended 31 March 2021

Partnership working with St John Ambulance

citizenAID is looking to develop a partnership with St John Ambulance to further extend its ability to communicate its key messages. The following principles have been set out as targets to aim for during 2021/22:

- Collaborate on furthering the aims of both organisations by including citizenAID course content in appropriate current SJA courses and qualifications that SJA delivers both face-to-face, as part of a blended course and self-directed online courses;
- Work together to include citizenAID course content into future SJA products including new courses, qualifications, and digital products;
- Work together in the production and sale of life saving kits; and
- Work together on areas of mutual and beneficial interest.

6 new volunteers

- Joe Brooks;
- Christopher Green;
- Jake Lander;
- Mike Love;
- Richard Newton; and
- Shan Veillard-Thomas.

Website redevelopment

The website maintains a sound presence with no outages during the 2020-2021. The online store continues to provide a steady stream of income to citizenAID. Both elements are designed and managed by one of the trustees (Andrew Thurgood pro bono).

citizenAID and Trauma Care

One of the trustees (Andrew Thurgood) of citizenAID was able to present to Trauma Care through one of its regular on-line webinars promoting citizenAID. This was hugely successful and generated lots of interest for the charity.

Joint working with Tytek Medical

Product development has been a key strategy and is vital to support the aims of the charity. Together with Matt Eccles from Tytek Medical UK, several new and innovative products are now available through our on-line store. The main objectives being to produce good quality and appropriate products at affordable cost to the public as part of our charitable aims to empower the public to save lives.

2 new suppliers of citizenAID products

- Tytek Medical Products; and
- JAX First Aid.

Registered supplier with Savills and Trafford Centre

The process to register citizenAID as a supplier started in March 2021 and was completed June 2021.

Police Scotland's continual roll out of our educational material

Police Scotland have been very active in schools across their region and have placed a number of orders for our book Moggy's Coming. Total orders to date, 120 copies, of which 80 were sold in the year ending March 2021.

Report of the Trustees

For the year ended 31 March 2021

Partnership working with Denmark and Nordic First Aid, Marion Frederiksen

Marion Frederiksen has been an avid supporter of citizenAID for a number of years, initially when she worked as a procurement manager for a large First Aid supplier in Denmark. In 2020 she set up her own company, Nordic First Aid, concentrating on both products and training. Marion continues to support citizenAID and has placed several orders for our TK+.

Positive and progressive negotiations with Tim Bryant, Thailand and First Aid Training Bangkok

Development is ongoing within country with links being developed between various organisations in Thailand. The pandemic has impacted upon the speed of this development but not stopped it.

Joint working with Wigan Council in relation to educational material and public awareness

John Harding, Councillor at Wigan Council, has been following the progress of the Manchester Arena Enquiry and was impressed with Tim Hodgetts presentation. John was aware of citizenAID prior to the presentation and had contacted us earlier in the year. He is keen to introduce the principles of citizenAID across all schools in the Wigan area. Going forward we are in discussion in relation to a Public Safety Event, where citizenAID will be invited to promote the App and product ranges to the general public. Discussions are continuing and it is envisaged that a full programme of events will take place 2021/22.

Advisory - Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing

The business premises of public and private sector organisations are ideally suited to locating equipment in areas to which the public have access. These first aid kits, for use by any person regardless of their level of training, supports the treatment of life-threatening injuries and will significantly enhance an organisation's first aid preparedness, increase the first aid resilience amongst the public and ultimately, improve the survivability of a person with life threatening injuries.

citizenAID was approached to work collaboratively with the Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing and develop generic public messaging package around this equipment. A great deal of work was put in place to develop the material and we have been successful in influencing this major piece of national work.

Corporate support

1. WaterJel – WaterJel continue to support citizenAID, but this was being reviewed due to a corporate restructuring. We are extremely grateful for their long support for the charity;
2. Mayer Brown LLP – We continue to be enormously grateful to the legal team from Mayer Brown LLP which is advising citizenAID Ltd on negotiations to disengage from citizenAID North America. They are working on a pro-bono basis and their contribution for the financial year would have amounted to over US\$100,000;
3. Emergency Services Show – We thank the event organisers for their kind support in providing a stand to citizenAID. Enabling citizenAID Ltd to trade and support the charity;
4. Clarion Events – Our thanks go to David Townsend of Clarion Events, who have and continue to support citizenAID by providing free exhibition space at their Expo event in London; and
5. Trauma Care – Again very grateful for the support Trauma Care offer citizenAID in providing a free stand at their events.

Report of the Trustees

For the year ended 31 March 2021

Financial review

The charity recorded total income of £26,010 for the financial year ending 31 March 2021. Once again, we were indebted to the support of Water-Jel Technologies, which was a major contributor. We would also like to acknowledge the ongoing support of Mayer Brown LLP which agreed to act on our behalf on a pro-bono basis to negotiate regarding a licensing matter.

Expenses for the year totalled £31,902 giving an operating loss of £5,892. Given the impacts of the pandemic, we were able to lower our overheads by giving up our office space, which helped to lower outgoings for the period.

Our Tourni-Key PLUS product continued to sell well during the year but issues associated with the pandemic and its impact on supply chains raised the cost structure and delayed the launch of the rest of our equipment range. Nevertheless, subsequent to the period, we were able to successfully launch the Station and Pouch products.

We are still feeling the impact of Covid-19 on our sales, although with the new product launches, citizenAID Ltd has signed a number of material product supply contracts for FY22 which should provide enough funds to support the charity's work in the near term.

We plan to continue to keep costs at a minimum and will not embark on any major projects until such time as operating conditions improve.

Going concern

Given the ongoing effects of the COVID-19 pandemic on the charity, the trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted cash of £17,509 at the end of the period. Going forward, the trustees believe that the bulk of income for the charity will be derived from donations from citizenAID Ltd, which will be possible given the recent demand for our equipment range. They therefore consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

Risk statement

The board of trustees regularly reviews major risks to which the charity is exposed. Where appropriate, systems are put in place to mitigate these risks.

Covid-19 impact

The COVID-19 pandemic and the reaction to it has caused numerous operational issues for the charity, including:

- The ability to fundraise, including events being postponed or direct debits/memberships cancelled by donors;
- Access to beneficiaries/conferences with social-distancing measures in place;
- An increase in demand from beneficiaries; and
- Staff sickness and absences.

citizenAID has maintained a steady course through the first year of the pandemic. Social-distancing measures have inevitably had a knock-on effect on both maintaining effective governance and internal controls within citizenAID. We have ensured that through regular communication via video-conferencing software we have been able to support all areas.

Report of the Trustees

For the year ended 31 March 2021

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 14 December 2021 and signed on their behalf by



Andrew Thurgood (Chair)

Independent examiner's report

To the trustees of

citizenAID

I report to the trustees on my examination of the accounts of citizenAID (the CIO) for the year ended 31 March 2021, which are set out on pages 10 to 19.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Laura May Richards

Date: 14 December 2021

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

citizenAID

Statement of financial activities

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations	3	-	26,010	26,010	26,213
Total income		-	26,010	26,010	26,213
Expenditure on:					
Raising funds		-	3,824	3,824	6,194
Charitable activities		-	28,078	28,078	30,515
Total expenditure	5	-	31,902	31,902	36,709
Net income / (expenditure)		-	(5,892)	(5,892)	(10,496)
Transfers between funds		-	-	-	-
Net movement in funds	6	-	(5,892)	(5,892)	(10,496)
Reconciliation of funds:					
Total funds brought forward		-	43,253	43,253	53,749
Total funds carried forward		-	37,361	37,361	43,253

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

citizenAID

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets				
Investments	9		100	100
Current assets				
Debtors	10	22,278		22,189
Cash at bank and in hand		<u>17,509</u>		<u>23,393</u>
		39,787		45,582
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>2,526</u>		<u>2,429</u>
Net current assets			<u>37,261</u>	<u>43,153</u>
Net assets	12		<u><u>37,361</u></u>	<u><u>43,253</u></u>
Funds	13			
Restricted funds			-	-
Unrestricted funds:				
General funds			<u>37,361</u>	<u>43,253</u>
Total charity funds			<u><u>37,361</u></u>	<u><u>43,253</u></u>

Approved by the trustees on 14 December 2021 and signed on their behalf by



Andrew Thurgood (Chair)

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

citizenAID meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity has a wholly owned trading subsidiary, citizenAID Limited. In accordance with section 139 of the Charities Act 2011, the charity has taken advantage of the exemption to prepare consolidated accounts.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £37,361 of which £17,509 is held in cash. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of direct costs, as follows:

	2021	2020
Raising funds	12.0%	16.9%
Charitable activities	88.0%	83.1%

h) Investments

Investments in the trading subsidiary are measured at cost less impairment.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Accounting estimates and key judgements

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

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

m) Accounting estimates and key judgements (continued)

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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations	-	26,213	26,213
Total income	-	26,213	26,213
Expenditure on:			
Raising funds	4,254	1,940	6,194
Charitable activities	13,668	16,847	30,515
Total expenditure	17,922	18,787	36,709
Net income / (expenditure)	(17,922)	7,426	(10,496)
Transfers between funds	539	(539)	-
Net movement in funds	(17,383)	6,887	(10,496)

3. Income from donations

	Restricted £	Unrestricted £	2021 Total £
Grants > £5,000:			
Water Jel Europe LLP	-	26,000	26,000
Donations:			
Other donations	-	10	10
Total income from donations	-	26,010	26,010

Notes to the financial statements

For the year ended 31 March 2021

3. Income from donations (continued)

Prior period comparative

	Restricted £	Unrestricted £	2020 Total £
Grants > £5,000:			
Water Jel Europe LLP	-	24,000	24,000
Donations:			
Birmingham student event	-	113	113
Gifts in kind *	-	2,100	2,100
Total income from donations	-	26,213	26,213

* Gifts in kind comprise donated event stand hire.

4. Government grants

The charity did not receive any government grants in this or the prior period of accounts.

Notes to the financial statements

For the year ended 31 March 2021

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Accountancy and bookkeeping	-	-	3,681	3,681
Bank charges	-	-	140	140
Merchandise and awareness raising	-	180	-	180
PR and marketing	-	540	1,260	1,800
Staff costs (note 8)	2,097	14,681	4,195	20,973
Software costs	-	-	237	237
Rent and office costs	-	-	4,891	4,891
Sub-total	2,097	15,401	14,404	31,902
Allocation of support and governance costs	<u>1,727</u>	<u>12,677</u>	<u>(14,404)</u>	<u>-</u>
Total expenditure	<u>3,824</u>	<u>28,078</u>	<u>-</u>	<u>31,902</u>

Total governance costs were £1,800 (2020: £2,040).

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Accountancy and bookkeeping	-	-	3,799	3,799
Bank charges	-	-	72	72
Merchandise and awareness raising	-	4,085	-	4,085
PR and marketing	-	577	1,346	1,923
Staff costs (note 8)	3,568	10,702	3,568	17,838
Software costs	-	-	239	239
Rent and office costs	-	-	5,660	5,660
Travel	-	2,211	552	2,763
Legal fees	-	-	330	330
Sub-total	3,568	17,575	15,566	36,709
Allocation of support and governance costs	<u>2,626</u>	<u>12,940</u>	<u>(15,566)</u>	<u>-</u>
Total expenditure	<u>6,194</u>	<u>30,515</u>	<u>-</u>	<u>36,709</u>

Notes to the financial statements

For the year ended 31 March 2021

6. Net movement in funds

This is stated after charging:

	2021	2020
	£	£
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	308
Independent examiners' remuneration (including VAT)	<u>1,800</u>	<u>2,040</u>

In the prior year, one trustee was reimbursed for travel costs to meetings and conferences.

7. Staff costs and numbers

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	<u>20,973</u>	<u>17,838</u>

The key management personnel of the charity comprise the trustees. The trustees did not receive any remuneration or employee benefits for their role in the current or prior year.

The average staff head count is one (2020: one).

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9. Investments

	2021	2020
	£	£
100 ordinary £1 shares in citizenAID Limited	<u>100</u>	<u>100</u>

The investment represents 100% of the issued share capital of citizenAID Limited (company registration no. 10315303). The company undertakes non-charitable trading activities for the charity and intends to donate its available profits to the charity.

Notes to the financial statements

For the year ended 31 March 2021

10. Debtors

	2021 £	2020 £
Intragroup receivable	21,393	21,304
Prepayments	885	885
	<u>22,278</u>	<u>22,189</u>

11. Creditors : amounts due within 1 year

	2021 £	2020 £
Accruals	1,800	2,040
Other creditors	726	389
	<u>2,526</u>	<u>2,429</u>

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Investments	-	100	100
Current assets	-	39,787	39,787
Current liabilities	-	(2,526)	(2,526)
Net assets at 31 March 2021	<u>-</u>	<u>37,361</u>	<u>37,361</u>

Prior year comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Investments	-	100	100
Current assets	-	45,582	45,582
Current liabilities	-	(2,429)	(2,429)
Net assets at 31 March 2020	<u>-</u>	<u>43,253</u>	<u>43,253</u>

Notes to the financial statements

For the year ended 31 March 2021

13. Movements in funds

All funds in the current year are unrestricted.

Prior year comparative

	At 1 April 2019 £	Income £	Expenditure £	Transfers between £	At 31 March 2020 £
Restricted funds					
The Fore Trust grant	17,383	-	(17,922)	539	-
Total restricted funds	17,383	-	(17,922)	539	-
Unrestricted funds					
General funds	36,366	26,213	(18,787)	(539)	43,253
Total unrestricted funds	36,366	26,213	(18,787)	(539)	43,253
Total funds	53,749	26,213	(36,709)	-	43,253

14. Related party transactions

There are no related party transactions in the current or prior year.