

Charity registration number: 1176033

citizenAID

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.

citizenAID

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.

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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 Qualsafe Ltd, company number 04001868. Purchases of £980 and sales of £3,337 were made between citizenAID Ltd, the 100% subsidiary of citizenAID, and Qualsafe Ltd.

Qualsafe 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 £
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.

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 £
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>