

F3A
(First Aid for Farming and Forestry)

A Charitable Incorporated Organisation - Foundation structure

Registration number: 1204552

*Annual Report and Financial
Statements*

Year ended 31st August 2024

Reference and Administrative Information

Charity name - F3A

Charity registration number - 1204552

Registration date - 01 September 2023

*Principal office Carradale
Paving Brow
Brampton
CA8 1QT*

*Registered office Carradale
Paving Brow
Brampton
CA8 1QT*

Trustees

C Lindsay (Appointed 1 September 2023)
M Fisher (Appointed 1 September 2023)
M Byers (Appointed 1 September 2023)
W Passmore (Appointed 1 September 2023)

*Bankers Lloyds Bank
6 Lowther Street
CARLISLE
CA3 8DB*

*Accountant Dodd & Co Limited
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW*

Our Aims and Objectives

Our Charity's purposes as set out in the objectives contained in the company's memorandum of association are to :

- 1; To teach farmers, foresters, Firearms Certificate Holders and other high risk / high consequence occupations how to save their own and their colleagues life in the event of major trauma
- 2; To facilitate and supply suitable First Aid Kits to each sector

The aims of our Charity are to teach essential lifesaving skills to high-risk occupations during the key golden hour after major trauma prior to the arrival of the emergency services. The course includes instruction on how to utilise equipment which may be to hand or the utilisation of bespoke first aid kits to save lives.

Our aims fully reflect the purpose that the charity was set up to further

Ensuring our Work delivers our Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months

The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help .

The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of our Work

Our main objectives for the year continued to be teaching of specialist trauma skills to high-risk occupations.

To teach delegates how to use the specialist trauma kits which have been developed or indeed what may be to hand to save lives .

The strategies we used to meet these objectives included:

Penetration into the community

Working in conjunction directly with farmers.

Working with farming organisations such as Auction markets, Agricultural buying groups, Agricultural committees, Young Farmers Clubs, Agricultural Insurance providers and Machinery outlets. Indeed, any organisation which has an agricultural contact / presence which wishes to facilitate training .

Working with charities and associations with a similar purpose , vision and values.

The Course

The course has been written by trauma specialists who deal firsthand with the injuries which occur in farming and forestry. This is ratified by reviewing the HSE annual report on agricultural accidents to ensure the correct course material is being presented (<https://www.hse.gov.uk/agriculture/hsagriculture.htm>).

Current medical standards and best practices are continuously reviewed to ensure that the highest level of practice is maintained.

Finally, the course has been certified by the Royal College of Surgeons. The only trauma course like it to be certified.

The Trainers

Our trainers are all qualified trauma specialists.

Our trainers must attend a course familiarisation and induction process. Completing an On-line assessment to ensure conformity and the standard of the course.

The course is then assessed at the point of delivery to ensure all the course material has been covered and presented .

Who benefitted from our services

Primary Benefits

Any applicant who was 18 years or older and who had or has an association with Farming, or Forestry is eligible .

Our Firearms course is still in development .

During the course of the reporting period (1st September 2023 to 31st August 2024) we delivered **15** courses and trained **119** individuals.

Secondary Benefits

There are three main secondary unforeseen benefits to the course

Course Delegates

By discussing first aid and the types of accidents which occur this has heightened the awareness to the delegates of “Prevention is better than cure”. As such a culture of Health and Safety is being instilled into the delegates

Course Trainers

Many of the course trainers are not familiar with a farming environment. To ensure a fuller understanding of the course materials the trauma specialists attend an induction /

familiarisation training day on a farm. This has proven to be very well received by the trainers and is something we wish to develop with other medical establishments to familiarise as many Trauma specialist with a farming environment

Roll-out

As more trauma specialists are trained and engage with the course, this presents an opportunity to spread geographically across the UK and potentially further afield. A templet for a kit list has been developed to aid with the establishment of satellite training groups across the UK. This is very much in its infancy, but has huge potential to assist the charity in its aim to train as many delegates as possible

Statement of Financial activities

During the period 1st September 2023 to 31st August 2024 the numbers of courses and delegates has increased. Thankfully the specialist First Aid kits are becoming more readily available as commercial production catches up with the demands of the Russian Ukrainian war.

The enrolment of trainers is more consistent and standardised, ensuring a good throughput of trainers. This in conjunction with certification of the course ensures a consistent and high standard of presentation.

Principle Funding Sources

There are two main sources of funding.

Course fees - Currently we charge £99 / delegate for the course. When opportunities present themselves and funding is available, we can provide a discount. This involves approaching other organisations and charities to source the funding.

Charitable donations - during the year we received **£6521.00** in charitable aid

Investment Policy

Aside from retaining a prudent amount of funds in reserve each year the remaining charity funds are to be spent in the short-term pursuing the aims of the charity.

Reserves Policy

The trustees have reviewed the financial position of the charity and the charities requirements for reserves in light of the main risks and ongoing obligations to the organisation.

As such it has been established a policy whereby funds which require to be retained amount to between 3 to 6 months of the annual expenditure. The expenditure for 2023/24 was £13,590 and therefore the target is £3,400 to £6,800 in general funds.

The reserves are needed to meet the working capital requirements of the charity, and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Plans for Future Periods

The charity plans to continue with its primary aims in the forthcoming years.

The hope is more courses will be conducted in the primary areas of Cumbria and Northumberland, and then to develop further afield.

With time as more trauma specialists engage with the course and then dissipate throughout the UK, the aspiration is to facilitate the development of satellite groups which have the autonomy to self-govern but be overseen by the main F3A team.

The charity also wishes to develop the trainer program and introduce more trauma specialist and possibly medical undergraduates to the Agricultural environment and the specialist first aid Kits.

First Aid Kits - we continually review our suppliers with the aspiration of reviewing and refining our first aid kits in line with current best practice. A key aim is to develop a kit which is robust and weatherproof. To allow F3A to supply kits which can be placed in Tractor cabs and Quad bike toolboxes. These are harsh environments which will require robust packaging to ensure the longevity of the equipment

Forestry and Firearms - Up until now we have had a poor engagement with Forestry and Firearms sectors.

The primary reason for this is that there are already well-established Forestry first Aid courses which are First Aid at work compliant.

Secondarily we have poor contacts within this sector.

Thirdly there is a poor culture of First Aid within the Firearms sector

Whilst demand continue to grow from the agricultural sector and until we can satisfy all of that demand, we will have to place both Forestry and Firearms on the back burner for now

As a charity we need to review the requirement for F3A to provide a First Aid at work compliant course. The main concerns we have with this type of course are;

- 1; First Aid at Work courses in the past have not been fit for purpose for the sectors we are targeting
- 2; These types of courses tend to take longer, from 1-3 days
- 3; These types of courses tend to have a larger classroom component.
- 4; These types of courses tend to be significantly more expensive

5; From first-hand experience the types of accident seen on farm tend to occur in remote locations by lone workers. When the person trained in first aid is several miles away and has to hand a first aid kit which is not fit for purpose, this tends to lead to poor outcomes

Consequently, the First Aid at work courses tend to only be attended by management staff as a box ticking exercise to ensure compliance with farm inspections.

The aims of F3A are to provide a course which is;

- 1; Fit for purpose
- 2; Has a reduced classroom component to encourage attendance
- 3; Economic
- 4; To encourage training of as many sectors of the workforce in the farming and forestry environments.
- 5; To train the delegates in the accident scenarios which actually occur
- 6; To train the delegates in the use of specialist first aid kits which are fit for purpose.

If any delegates require a First Aid at Work course, we can signpost them to a provider .

Structure and Governance

Governing Documents

The organisation is a Charitable Incorporated Organisation (CIO) who's only voting members are its Charity Trustees in accordance with Charitable Incorporated Organisations regulations 2017 as it came into force 1st September 2018.

F3A CIO was established 1st September 2023, Charity Number 1204552 and has adopted the model constitution for a CIO.

A special resolution was passed under the companies act 2006 on 8th March 2023 by the Trustees to convert from a Community Interest Company (CIC) Company Number 13663203 to F3A CIO.

The members of F3A CIC agreed to adopt the constitution of F3A CIO, noting that given the amount each member of the CIC is liable to contribute to its assets if it winds up is £10 or less.

Recruitment and Appointment of Trustees

Under the articles of the model constitution the charity can have a minimum of 5 and a maximum of 7 trustees.

All Trustees give their time voluntarily and receive no benefits from the charity other than expenses incurred in the delivery of the charity's courses.

Due to the nature of the type of course provided and the target audience the composition of the trustees must appropriately reflect these stakeholder groups.

Consequently, the trustees are constantly reviewing potential candidates within the medical and farming communities

Trustee Induction and Training

For any trustees selected it is essential that they are not only capable and competent within their own field of specialisation, but that they have already had experience at a board level or committee level.

Additionally, new trustees are invited and encouraged to attend a familiarisation session with selected members of the administrative board.

To review.

- The obligations of the Trustees
- The main documents which set out the operational framework for the charity
- Resourcing and current financial position
- Future plans and objectives

Responsibilities of the trustees

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 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 Practice as it applies from 1 January 2019.

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Accounts

The attached Annual Statement and Financial Statement have been prepared in accordance with the second edition of the Charities Statement of Recommended practice (Charities' SORPs) issued in October 2019 , the Financial Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022

Approved by the Trustees on 22nd June 2025

Colin Lindsay

Dr C Lindsay (Chair)

CHARITY COMMISSION

F3A

Registration number: 1204552

**Annual Report and Financial
Statements**

31 August 2024



F3A
Contents

Reference and Administrative Details	1
Trustees' responsibilities	2
Accountants' Report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6

F3A

Reference and Administrative Details

Charity name	F3A
Charity registration number	1204552
Principal office	Carradale Paving Brow Brampton CA8 1QT
Registered office	Carradale Paving Brow Brampton CA8 1QT
Trustees	C Lindsay (Appointed 1 September 2023) M Fisher (Appointed 1 September 2023) M Byers (Appointed 1 September 2023) W Passmore (Appointed 1 September 2023)
Bankers	Lloyds Bank 6 Lowther Street CARLISLE CA3 8DB
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

F3A

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

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 of the incoming resources and application of resources of the charity for that period. In preparing these 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chartered Accountants' Report to the Trustees on the Unaudited Financial Information of F3A

In accordance with the engagement letter dated 15 September 2023, and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made solely to you, the charity's Board of Trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements and state those matters that we have agreed to state to them in this report in accordance with the guidance of ICAEW as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Board of Trustees, as a body, for our work or for this report.

You have approved the financial statements for the year and have acknowledged on the balance sheet as at 31 August 2024 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 2011. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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.

Dodd & Co Limited
Chartered Accountants
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

6 May 2025

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 icaew.com/membershandbook.

F3A

Statement of Financial Activities for the Year Ended 31 August 2024

		Unrestricted Funds	Total Funds 2024	Total Funds 2023 as restated
	Note	£	£	£
Income and endowments from:				
Donations and legacies	2	6,521	6,521	6,000
Charitable activities	3	18,007	18,007	17,686
Total income		<u>24,528</u>	<u>24,528</u>	<u>23,686</u>
Expenditure on:				
Charitable activities		13,590	13,590	18,286
Total expenditure		<u>13,590</u>	<u>13,590</u>	<u>18,286</u>
Net movements in funds		10,938	10,938	5,400
Reconciliation of funds				
Total funds brought forward		21,557	21,557	16,157
Total funds carried forward		<u>32,495</u>	<u>32,495</u>	<u>21,557</u>

The notes on pages 6 to 12 form an integral part of these financial statements.

F3A

Balance Sheet as at 31 August 2024

		2024		2023 as restated	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		5,717		9,749
Current assets					
Stocks and work in progress		13,316		-	
Debtors	10	10,120		7,264	
Cash at bank and in hand		12,071		13,880	
		<u>35,507</u>		<u>21,144</u>	
Creditors: Amounts falling due within one year	11	<u>(8,729)</u>		<u>(9,336)</u>	
Net current assets			<u>26,778</u>		<u>11,808</u>
Net assets			<u>32,495</u>		<u>21,557</u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>32,495</u>		<u>21,557</u>
Total charity funds			<u>32,495</u>		<u>21,557</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 6 May 2025 and signed on its behalf by:

Colin Lindsay

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C Lindsay
Trustee

The notes on pages 6 to 12 form an integral part of these financial statements.

F3A

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022.

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 Accounting and Reporting by 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 withdrawn.

Basis of preparation

The charity 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 notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 13.

F3A

Notes to the Financial Statements for the Year Ended 31 August 2024

..... continued

Income and endowments

Donations and legacies are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Income from 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.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	3 years straight line basis
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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.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

F3A

Notes to the Financial Statements for the Year Ended 31 August 2024

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Prior period restatement

As a result of the CIC converting to a CIO on 1 September 2023, the year end accounts have been prepared under the Charity SORP 2019. The prior period included deferred income and deferred tax which is not permitted by the SORP and the prior period has therefore been restated to remove this deferred income and tax. This has resulted in opening reserves in 2023 increasing from £1,707 to £16,157 and carried forward reserves increasing from £12,956 to £21,557.

2 Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 as restated £
Donations and legacies			
Appeals and donations	6,521	6,521	6,000

All of the donations and legacies income in 2023 related to unrestricted funds.

3 Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Charitable activities			
Course fees	18,007	18,007	17,686

All of the income from charitable activities in 2023 related to unrestricted funds.

F3A

Notes to the Financial Statements for the Year Ended 31 August 2024

..... continued

4 Expenditure

	Charitable activities	Total 2024	Total 2023
	£	£	£
Direct costs			
Purchases	587	587	3,588
Subcontract cost	2,192	2,192	2,300
Travel and subsistence	1,048	1,048	951
	<u>3,827</u>	<u>3,827</u>	<u>6,839</u>
Support costs			
Insurance	1,635	1,635	1,228
Printing, postage and stationery	-	-	663
Sundry expenses	517	517	2,105
Advertising	104	104	820
Accountancy fees	2,183	2,183	1,800
Bank charges	76	76	83
Depreciation of plant and machinery	5,248	5,248	4,748
	<u>9,763</u>	<u>9,763</u>	<u>11,447</u>
	<u>13,590</u>	<u>13,590</u>	<u>18,286</u>

All of the expenditure in 2023 related to unrestricted funds.

5 Governance costs

	2024	2023
	£	£
Accountancy fees	2,183	1,800
	<u>2,183</u>	<u>1,800</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net incoming resources

Net incoming resources is stated after charging:

	2024	2023
	£	£
Depreciation of owned assets	<u>5,248</u>	<u>4,748</u>

F3A

Notes to the Financial Statements for the Year Ended 31 August 2024

..... continued

8 Taxation

The registered charity is exempt from taxation on income and gains.

9 Tangible fixed assets

	Plant and machinery including motor vehicles £
Cost	
As at 1 September 2023	15,116
Additions	1,216
As at 31 August 2024	<u>16,332</u>
Depreciation	
As at 1 September 2023	5,367
Charge for the year	5,248
As at 31 August 2024	<u>10,615</u>
Net book value	
As at 31 August 2024	<u>5,717</u>
As at 31 August 2023	<u>9,749</u>

10 Debtors

	2024 £	2023 £
Trade debtors	1,254	433
Other debtors	8,758	6,512
Prepayments and accrued income	108	319
	<u>10,120</u>	<u>7,264</u>

11 Creditors: Amounts falling due within one year

	2024 £	2023 £ as restated
Other creditors	6,015	8,136
Accruals and deferred income	2,714	1,200
	<u>8,729</u>	<u>9,336</u>

F3A

Notes to the Financial Statements for the Year Ended 31 August 2024

..... continued

12 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

There have been no related party transactions in the year.

13 Analysis of funds

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General Funds				
Unrestricted Fund	21,557	24,528	(13,590)	32,495

Prior period

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	<i>as restated</i>	<i>as restated</i>	<i>as restated</i>	<i>as restated</i>
	£	£	£	£
General Funds				
Unrestricted income fund	16,157	23,686	(18,286)	21,557

F3A

Notes to the Financial Statements for the Year Ended 31 August 2024

..... continued

14 Net assets by fund

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Tangible assets	5,717	5,717	9,749
Current assets	35,507	35,507	21,144
Creditors: Amounts falling due within one year	(8,729)	(8,729)	(9,336)
Net assets	<u>32,495</u>	<u>32,495</u>	<u>21,557</u>

Prior period

	Unrestricted Funds as restated	Total Funds 2023 as restated	Total Funds 2022 as restated
	£	£	£
Tangible assets	9,749	9,749	15,547
Current assets	21,144	21,144	3,810
Creditors: Amounts falling due within one year	(9,336)	(9,336)	(3,200)
Net assets	<u>21,557</u>	<u>21,557</u>	<u>16,157</u>