

Charity registration number 1207444

**SHIPSTON COMMUNITY FIRST RESPONDERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

SHIPSTON COMMUNITY FIRST RESPONDERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. Martin Isaacs	(Appointed 14 March 2024)
	Mr. Stuart Eastbury	(Appointed 14 March 2024)
	Mr. Anthony Booth	(Appointed 14 March 2024)
	Ms Claire Warner	(Appointed 14 March 2024)
	Mr J T Johnson	(Appointed 14 March 2024)

Charity number 1207444

Independent examiner TC Group
Celixir House
Stratford Business & Technology Park
Innovation Way, Banbury Road
Stratford-upon-Avon
Warwickshire
United Kingdom
CV37 7GZ

SHIPSTON COMMUNITY FIRST RESPONDERS

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

SHIPSTON COMMUNITY FIRST RESPONDERS

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the period ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

Objectives and activities

Our objectives are:

1. The provision of immediate medical care to any person involved in any medical emergency or injured in any accident in the area of Shipston on Stour and the surrounding areas in the county of Warwickshire as directed by West Midlands Ambulance Service.
2. The preservation and protection of good health by the provision of first aid and emergency life support training and equipment to the general public.
3. Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

The 2024-2025 year covers the period 14th March 2024 to 31st March 2025 due to the incorporation of the organisation on 14th March 2024.

Within the three areas the charity promotes, we achieved the following:

- Responded to 305 Category 1 & 2 calls to the ambulance service, an average of 23.5 calls per month.
- Trained over 200 members of the local community in basic life support with and without the use of a defibrillator.
- Installed and adopted 27 new public defibrillator sites to bring our installed network to 59 as of 31st March 2025. We achieved an availability of over 99.7% and responded to 27 activations.

The radius of calls that we are deployed to significantly increased late in the year, therefore we saw an increase in the number of calls. We expect this to continue.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

SHIPSTON COMMUNITY FIRST RESPONDERS

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

Structure, governance and management

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr. Martin Isaacs	(Appointed 14 March 2024)
Mr. Stuart Eastbury	(Appointed 14 March 2024)
Mr. Anthony Booth	(Appointed 14 March 2024)
Ms Claire Warner	(Appointed 14 March 2024)
Mr J T Johnson	(Appointed 14 March 2024)
Mr. Raymond Coyte	(Appointed 14 March 2024 and resigned 31 March 2025)

Recruitment and appointment of trustees

Recruitment and appointment of trustees is performed in accordance with the organisation's constitution.

None of the trustees has any beneficial interest in the company.

The trustees report was approved by the Board of Trustees.



Mr J T Johnson
Trustee

7 November 2025

SHIPSTON COMMUNITY FIRST RESPONDERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIPSTON COMMUNITY FIRST RESPONDERS

I report to the trustees on my examination of the financial statements of Shipston Community First Responders (the charity) for the period ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

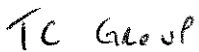
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



TC Group

Celixir House
Stratford Business & Technology Park
Innovation Way, Banbury Road
Stratford-upon-Avon
Warwickshire
CV37 7GZ
United Kingdom

Dated: 7 November 2025

SHIPSTON COMMUNITY FIRST RESPONDERS**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE PERIOD ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	2	122,785
Charitable activities	3	8,827
Total income		131,612
Expenditure on:		
Raising funds	4	573
Charitable activities	5	52,760
Total expenditure		53,333
Net income and movement in funds		78,279
Reconciliation of funds:		
Fund balances at 14 March 2024		-
Fund balances at 31 March 2025		78,279

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

SHIPSTON COMMUNITY FIRST RESPONDERS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£
Fixed assets			
Tangible assets	10		24,928
Current assets			
Stocks	11	13,194	
Debtors	12	850	
Cash at bank and in hand		47,224	
		<u>61,268</u>	
Creditors: amounts falling due within one year	13	<u>(7,917)</u>	
Net current assets			<u>53,351</u>
Total assets less current liabilities			<u>78,279</u>
Net assets excluding pension liability			<u>78,279</u>
			<u><u>78,279</u></u>
The funds of the charity			
Unrestricted funds			<u>78,279</u>
			<u><u>78,279</u></u>

The financial statements were approved by the trustees on 7 November 2025



Mr J T Johnson
Trustee

SHIPSTON COMMUNITY FIRST RESPONDERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

1.1 Reporting period

The reporting period began on 14 March 2024 when the charity was registered and runs to 31 March 2025.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHIPSTON COMMUNITY FIRST RESPONDERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

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

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

Computers	33% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

SHIPSTON COMMUNITY FIRST RESPONDERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2025 £
Donations and gifts	122,785

SHIPSTON COMMUNITY FIRST RESPONDERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

3 Income from charitable activities

	2025
	£
Public AED Installations	7,645
Public AED Maintenance	120
AED Consumables	1,062
	8,827
Analysis by fund	
Unrestricted funds	8,827

4 Expenditure on raising funds

	Unrestricted
	funds
	2025
	£
Fundraising and publicity	
Advertising	573
	573

SHIPSTON COMMUNITY FIRST RESPONDERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

(Continued)

5 Expenditure on charitable activities

	2025		
	£		
Direct costs			
Depreciation and impairment	8,448		
Responding equipment	7,179		
Team costs	2,969		
AED Purchases	24,050	-	-
Motor running	8,886		
Insurance	276		
Computer	155		
Telephone	60		
Sundry	17		
Accountancy	720		
	<u>52,760</u>		
	<u>52,760</u>		
Analysis by fund			
Unrestricted funds	52,760		
	<u>52,760</u>		

6 Net movement in funds **2025**
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	720
Depreciation of owned tangible fixed assets	8,448
	<u>9,168</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

8 Employees

The average monthly number of employees during the period was:

	2025
	Number
Total	-
	<u>-</u>

SHIPSTON COMMUNITY FIRST RESPONDERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

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

10 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
Cost			
Additions	1,298	32,078	33,376
At 31 March 2025	1,298	32,078	33,376
Depreciation and impairment			
Depreciation charged in the period	428	8,020	8,448
At 31 March 2025	428	8,020	8,448
Carrying amount			
At 31 March 2025	870	24,058	24,928

11 Stocks

	2025
	£
Finished goods and goods for resale	13,194

12 Debtors

	2025
	£
Amounts falling due within one year:	
Trade debtors	850

SHIPSTON COMMUNITY FIRST RESPONDERS**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE PERIOD ENDED 31 MARCH 2025****13 Creditors: amounts falling due within one year**

	2025
	£
Trade creditors	7,197
Accruals and deferred income	720
	<u>7,917</u>

14 Unrestricted funds

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

	At 14 March 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	-	131,612	(53,333)	78,279

15 Related party transactions

There were no disclosable related party transactions during the period.