

Community First Responders County Armagh & Tyrone

Northern Ireland · Charity number 105982

Details

Status	Received
Registered	2017-01-30
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	18 Friary Road Dungannon Bt701pu BT701PU
Phone	02887726464
Email	hello@cfrat.org.uk
Website	www.cfrat.org.uk

Activities

Purposes: The purpose of this charity is to establish and maintain groups of first responders to cover the rural areas of South Tyrone and North West Armagh, and by doing so we are endeavouring to enhance and protect the life of those in need of first aid until an ambulance arrives.

What the charity does: The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development, Education/training, Medical/health/sickness, Volunteer development

Who the charity helps: Adult training, Carers, General public, Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-08	£5,746	£6,713	£0	0

Trustees

Name	Role	Appointed
Mr Aidan Early		
Mr Eamon Casey		
Mr Peter Donnelly		

Community First Responders County Armagh & Tyrone

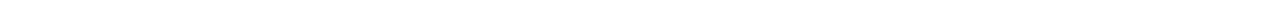
Northern Ireland - Charity number 105982

Accounts

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

**Trustees' Report and Financial Statements
For the Year Ended 08 July 2025**



Community First Responders Armagh|Tyrone

CHARITY INFORMATION

For the Year Ended 08 July 2025

Board of Trustees: Mr Aidan Early (Chairperson)
Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Peter Donnelly (NIAS Liason)

Charity Number: NIC105982

Principal Address: 18 Friary Road
Dungannon
Co Tyrone

Accountants: SCC Chartered Accountants
1 The Square
Moy
Co Tyrone
BT71 7SH

Bankers: Allied Irish Bank
18-20 Scotch Street
Dungannon
Co Tyrone
BT70 1AZ

Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2025

The Trustees present their annual report and financial statements for the year ended 08 July 2025.

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

Objectives and Activities

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

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

Risks

The risks that the CFRA&T service face daily are very manageable through proper training and risk assessments. They manage risk by ensuring the volunteers are trained to the highest standards and can identify any potential chance of harm or danger to themselves or the patient. However, there will always be the potential for some harm to come to patients who are receiving CPR and it is a well-established fact that during chest compressions, ribs can be fractured, particularly in the elderly. It is also an established fact that the benefit of such activity far outweighs the risks involved and with high quality training of volunteers we strive to minimize the risk of any such injury.

Public benefit

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

Achievements and Performance

Public benefit is delivered to a wide range of individuals through the provision of emergency medical cover across all areas served by the charity. Since becoming operations, the organisation has responded to over 982 emergency calls, providing assistance that ranges from supporting and monitoring patients while awaiting an ambulance to delivering full resuscitation, including CPR and defibrillation.

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

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

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

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2025 (Continued)

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

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

Financial Review

Financial Performance

During the year ended 08 July 2025 the charity received total income of £5,746 (2024: £35,331) and had an overall surplus/(deficit) of (£18,589) (2024: (£11,952)). Overall expenditure increased by £6,713. The charity remains in a strong financial position with reserves of £48,500 at 08 July 2025 (2024: £67,089)

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

Reserves policy

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

It is recommended that reserves equivalent to three to six months running costs for core activities. The target set and realised for this in the current year is £8,000. The level of reserves is reviewed by the trustees and management regularly throughout the year. The minimum level of reserves for the ongoing needs of the charity is reviewed by the trustees on an annual basis.

Volunteer contribution

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

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

Plans for the future

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

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

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2025 (Continued)

Structure, Governance and Management

The charity is registered with the Charity Commission for Northern Ireland (CCNI) under charity number 105982 and is also recognised as a charity by HM Revenue & Customs for taxation purposes. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

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

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

Recruitment and appointment of trustees

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

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

Statement of trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Section 65 of the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2025 (Continued)

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

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

The financial statements for the year ended 8th July 2025, set out on pages 10 to 16, have been prepared.

These financial statements relate to Community First Responders Armagh & Tyrone for the year ended 08 July 2025 and comprise the Statement of Financial Activities, the Balance Sheet and the accompanying notes. They have been prepared in accordance with the historical cost convention and the accounting policies described therein.

Respective responsibilities of trustees and independent examiner

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

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

Basis of independent examiners' report

Our examination includes a review of the accounting records kept by the charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare financial statements which are in agreement with the accounting records and comply with the requirements of the Acthave not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Community First Responders Armagh|Tyrone

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

Opinion

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

SCC Chartered Accountants Ltd

Seán G Cavanagh (Senior Statutory Auditor)

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

Date: 10 April 2026

Community First Responders Armagh|Tyrone

Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2025

	Restricted funds £	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Fundraising	-	5,822	5,822	5,746
Total incoming resources	-	5,822	5,822	5,746
Resources expended				
Admin expenses	-	1,414	1,414	689
Training	-	-	-	-
Insurance	-	-	-	65
Defibrillator Replacement Pads	-	17,214	17,214	10,206
IT expenses	-	-	-	-
Office Expenses	-	108	108	1,245
Depreciation	-	3,400	3,400	2,746
Premises Expenses	-	76	76	347
Accounting and Legal Fees	-	2,200	2,200	2,400
Sundry	-	-	-	-
Wages & Pension	-	-	-	-
Total resources expended	-	24,411	24,411	17,698
Net incomings for the year	- -	18,589	18,589	(11,952)
Total funds brought forward		67,089	67,089	79,040
Transfer of funds			-	-
Total funds carried forward		48,500	48,500	67,089

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

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2025

	Notes	2025		2024	
		£	£	£	£
Non-Current Assets					
Plant, Property & Equipment	2		7,354		10,753
Current Assets					
Cash and cash equivalents		45,546		58,536	
Debtors		-		5,358	
Payables					
Amounts falling due within one year		<u>4,400</u>		<u>2,200</u>	
Net Current Assets			41,146		61,694
Net Assets			<u>48,501</u>		<u>72,447</u>
Represented by:					
Restricted Funds			-		-
Unrestricted Funds			48,501		72,447
			<u>48,501</u>		<u>72,447</u>

The financial statements were approved by the Trustees' on 10 April 2026 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2025

1. Accounting policies

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

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention, in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in compliance with the relevant Charities Act.

1.2. Cash Flow Statement

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

1.3. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

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

1.4. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy;
- Donated services and facilities are recognised at their value to the charity where this can be measured reliably. The contribution of volunteer time is not included in the financial statements.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2025

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

- Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management .

1.6. Tangible fixed assets

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

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

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

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in currently liabilities.

1.8. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.9. Trade and Other payables

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

1.10. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2025

1.11. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising	<u>5,822</u>	<u>5,746</u>

3. Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Admin expenses	1,414	-	1,414	689
Training	-	-	-	-
Insurance	-	-	-	65
Defibrillator replacement pads	17,214	-	17,214	10,206
IT expenses	-	-	-	-
Office expenses	108	-	108	1,245
Depreciation	3,400	-	3,400	2,746
Premises expenses	76	-	76	347
Accounting and legal fees	2,200	-	2,200	2,400
Sundry	-	-	-	-
Wages and pension	-	-	-	-
	<u>24,411</u>	<u>-</u>	<u>24,411</u>	<u>17,697</u>
Analysis by fund				
Unrestricted funds	24,411	-	24,411	17,697
Restricted funds	-	-	-	-
	<u>24,411</u>	<u>-</u>	<u>24,411</u>	<u>17,697</u>

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2025

4. Trustees'

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

5. Employees

The average number of employees during the year was:

2025 Number	2024 Number
0	0

6. Taxation

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

7. Property, Plant and Equipment

	Property, Plant & Equipment	Total
Cost	£	£
At 09 July 2024	34,648	34,648
Additions	-	-
At 08 July 2025	<u>34,648</u>	<u>34,648</u>
Depreciation		
At 09 July 2024	23,894	23,894
Charge for the year	<u>3,400</u>	<u>3,400</u>
At 08 July 2025	<u>27,294</u>	<u>27,294</u>
Net book values		
At 08 July 2025	<u>7,354</u>	<u>7,354</u>
At 08 July 2024	<u>10,754</u>	<u>10,754</u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2025 the NBV of Fixtures & Fittings is £10,755 (2024: £10,755).

8. Trade receivables

Amounts falling due within one year:

	2025 £	2024 £
Other Debtors	-	-
	<u>-</u>	<u>-</u>

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2025

9. Trade payables: amounts falling due within one year

	2025	2024
	£	£
Accruals	4,400	2,200
	<u>4,400</u>	<u>2,200</u>

10. 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 restricted funds by the trustees for specific purposes.

	At 09 July 2024	Incoming resources	Resources expended	At 08 July 2025
General funds	<u>67,089</u>	<u>5,822</u>	<u>(24,411)</u>	<u>48,500</u>

Previous year:

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

11. Related party transactions

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

Community First Responders County Armagh & Tyrone

Northern Ireland - Charity number 105982

Accounts

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2024

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

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

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Risks

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

Public benefit

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

Achievements and Performance

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

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Community First Responders Armagh|Tyrone

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

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

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Financial Review

Financial Performance

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Community First Responders Armagh|Tyrone

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

Structure, Governance and Management

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Mr Shane O Donnell
Mr Peter Donnelly

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Community First Responders Armagh|Tyrone

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

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

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders County Armagh & Tyrone

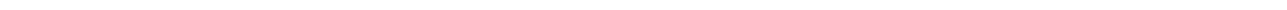
Northern Ireland - Charity number 105982

Annual report

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

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



Community First Responders Armagh|Tyrone

CHARITY INFORMATION

For the Year Ended 08 July 2024

Board of Trustees: Mr Aidan Early (Chairperson)
Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Peter Donnelly (NIAS Liason)

Charity Number: NIC105982

Principal Address: 18 Friary Road
Dungannon
Co Tyrone

Accountants: SCC Chartered Accountants
1 The Square
Moy
Co Tyrone
BT71 7SH

Bankers: Allied Irish Bank
18-20 Scotch Street
Dungannon
Co Tyrone
BT70 1AZ

Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2024

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

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

Objectives and Activities

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

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

Risks

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

Public benefit

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

Achievements and Performance

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

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

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

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

Community First Responders Armagh|Tyrone

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

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

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

Financial Review

Financial Performance

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

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

Reserves policy

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

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

Volunteer contribution

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

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

Plans for the future

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

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

Community First Responders Armagh|Tyrone

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

Structure, Governance and Management

The charity is registered with the Charity Commission for Northern Ireland (CCNI) under charity number 105982 and is also recognised as a charity by HM Revenue & Customs for taxation purposes. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

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

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

Recruitment and appointment of trustees

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

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

Statement of trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Section 65 of the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Community First Responders Armagh|Tyrone

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

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

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

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

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

Respective responsibilities of trustees and independent examiner

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

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

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare financial statements which, are in-agreement with the accounting records and comply with the requirements of the Acthave not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community First Responders Armagh|Tyrone

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

Opinion

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

SCC Chartered Accountants Ltd

Seán G Cavanagh (Senior Statutory Auditor)

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

Date: 10 April 2026

Community First Responders Armagh|Tyrone

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

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

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

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2024

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

The financial statements were approved by the Trustees' on 10 April 2026 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

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

1. Accounting policies

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

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention, in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in compliance with the relevant Charities Act.

1.2. Cash Flow Statement

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

1.3. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

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

1.4. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy;
- Donated services and facilities are recognised at their value to the charity where this can be measured reliably. The contribution of volunteer time is not included in the financial statements.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

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

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

- Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management .

1.6. Tangible fixed assets

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

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

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

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in currently liabilities.

1.8. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.9. Trade and Other payables

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

1.10. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

Community First Responders Armagh|Tyrone

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

1.11. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. Income from charitable activities

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

3. Expenditure on charitable activities

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

Community First Responders Armagh|Tyrone

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

4. Trustees'

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

5. Employees

The average number of employees during the year was:

	2024	2023
	Number	Number
	<u>0</u>	<u>0</u>

6. Taxation

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

7. Property, Plant and Equipment

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

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

Community First Responders Armagh|Tyrone

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

8. Trade receivables

Amounts falling due within one year:

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

9. Trade payables: amounts falling due within one year

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

10. Unrestricted funds

The unrestricted funds of the charity 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 restricted funds by the trustees for specific purposes.

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

Previous year:

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

11. Related party transactions

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

Community First Responders County Armagh & Tyrone

Northern Ireland - Charity number 105982

Annual return

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

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



Community First Responders Armagh|Tyrone

CHARITY INFORMATION

For the Year Ended 08 July 2024

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Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Peter Donnelly (NIAS Liason)

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Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

TRUSTEES' REPORT for the Year Ended 08 July 2024

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Community First Responders Armagh|Tyrone

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

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

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Financial Review

Financial Performance

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Reserves policy

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Community First Responders Armagh|Tyrone

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

Structure, Governance and Management

The charity is registered with the Charity Commission for Northern Ireland (CCNI) under charity number 105982 and is also recognised as a charity by HM Revenue & Customs for taxation purposes. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

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

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

Recruitment and appointment of trustees

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

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Statement of trustees' Responsibilities

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Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Section 65 of the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Community First Responders Armagh|Tyrone

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

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

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

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

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

Respective responsibilities of trustees and independent examiner

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

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

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare financial statements which, are in-agreement with the accounting records and comply with the requirements of the Acthave not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community First Responders Armagh|Tyrone

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

Opinion

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

SCC Chartered Accountants Ltd

Seán G Cavanagh (Senior Statutory Auditor)

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

Date: 10 April 2026

Community First Responders Armagh|Tyrone

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

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

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

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2024

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

The financial statements were approved by the Trustees' on 10 April 2026 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

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

1. Accounting policies

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

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention, in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in compliance with the relevant Charities Act.

1.2. Cash Flow Statement

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

1.3. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

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

1.4. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy;
- Donated services and facilities are recognised at their value to the charity where this can be measured reliably. The contribution of volunteer time is not included in the financial statements.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

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

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

- Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management .

1.6. Tangible fixed assets

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

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

Property, Plant and Equipment	25% Straight line
-------------------------------	-------------------

1.7. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in currently liabilities.

1.8. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.9. Trade and Other payables

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

1.10. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

Community First Responders Armagh|Tyrone

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

1.11. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. Income from charitable activities

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

3. Expenditure on charitable activities

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

Community First Responders Armagh|Tyrone

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

4. Trustees'

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

5. Employees

The average number of employees during the year was:

	2024 Number	2023 Number
	<u>0</u>	<u>0</u>

6. Taxation

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

7. Property, Plant and Equipment

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

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

Community First Responders Armagh|Tyrone

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

8. Trade receivables

Amounts falling due within one year:

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

9. Trade payables: amounts falling due within one year

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

10. Unrestricted funds

The unrestricted funds of the charity 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 restricted funds by the trustees for specific purposes.

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

Previous year:

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

11. Related party transactions

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

Community First Responders County Armagh & Tyrone

Northern Ireland - Charity number 105982

Accounts

Private & Confidential

Eamon Casey
Aidan Early
Community First Responders Armagh | Tyrone
1A Northland Place
DUNGANNON
Co Tyrone
BT71 7SG

Our Ref: 1195/AMC

7 March 2024

Dear Eamon and Aidan,

Re: Community First Responders Armagh | Tyrone – Trustees' Report and Audited Financial Statements – 08 July 2022 AND 08 July 2023.

Please find enclosed the following in relation to the above for the year end 8/7/22 & 8/7/23:

- Audited Financial Statements for the year.

If you are in agreement, can you please arrange to have the enclosed signed where indicated and return to us at your earliest convenience.

As this completes our work, we will forward our fee for your kind attention.

If you have any queries, please do not hesitate to contact Andrew McCann at our office.

Yours sincerely

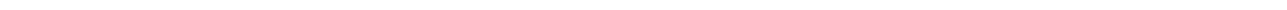
Sean Cavanagh & Co.

Encs

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

**Trustees' Report and Financial Statements
For the Year Ended 08 July 2022**



Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

COMPANY INFORMATION

For the Year Ended 08 July 2022

**Board of Trustees
(Directors)**

Mr Aidan Early (Chairperson)
Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Mark Winter (PR Officer)
Mr Peter Donnelly (NIAS Liaison)

Charity Number:

NIC105982

Registered Office:

18 Friary Road
Dungannon
Co. Tyrone

Accountants:

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report)

For the Year Ended 08 July 2022

The reference and administration details of the charitable company are as shown on page 3.

The Trustees (in their capacity as Trustees and Committee of Management) present their report and the Financial Statements for the year ended 08 July 2022. The Trustees who served during the year and up to the date of this report are set out on page 3. The Trustees have adopted provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

Principal Activity

The principal activity of the society is to deliver ambulance approved training to all volunteers which enables them to attend a medical emergency involving collapse, chest pain, asthmatic emergencies, diabetic emergencies and stroke symptoms. The charity covers rural communities stretching from Armagh city in North East Armagh right through to Coalisland in East Tyrone. They have currently trained 80 responders who reside and/or work in these areas, each responder is fully prepared to render assistance within minutes of receiving the 999 call from NIAS (Northern Ireland Ambulance Service).

Risks

The risks that the CFRA&T service face daily are very manageable through proper training and risk assessments. They manage risk by ensuring the volunteers are trained to the highest standards and can identify any potential chance of harm or danger to themselves or the patient. However, there will always be the potential for some harm to come to patients who are receiving CPR and it is a well-established fact that during chest compressions, ribs can be fractured, particularly in the elderly. It is also an established fact that the benefit of such activity far outweighs the risks involved and with high quality training of volunteers we strive to minimize the risk of any such injury.

Achievements and Performance

Public benefit is realised by many different groups of people. There is emergency medical cover to the residents of all the areas covered. They have responded to over 982 emergency calls since becoming operational, have rendered medical assistance ranging from keeping a patient safe and comfortable while waiting on an ambulance right up to full resuscitation using CPR and defibrillation techniques.

We have also recently been fully trained by NIAS IN airway support of the unconscious patient and new techniques in resuscitation.

We also have an important role in family / relative support at distressing incidents, have trained the volunteers to assist and support relatives and have been often commended for this aspect of their work.

The number of fully trained and accredited trainers has reduced from four to one. This has seriously impacted CFRA&T as we need a minimum of two trainers to carry out training, resulting in training being suspended. We are currently retraining more trainers and are hopeful that we will restart the training on volunteers in the coming months.

NIAS has also had staffing issues and we are all hoping for a full training programme to commence in the second half of this year.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

The charity also offers a support network and strategy for all the volunteers, have organised "dealing with sudden bereavement" courses for volunteers and have a support facility to refer volunteers for specialist help if they are adversely affected by a distressing situation whilst responding.

They continue to provide medical cover to local charitable events and have been on hand to help at many fun runs, shows, community festivals and sporting events. This is done completely without charge as they feel it draws them closer to the communities in which they operate and in turn find it easier to recruit new volunteers in areas where the service is provided.

CFRA&T have installed a public access defibrillator at a nursing home in Aughnacloy which is accessible to the general public. Along with having supplied local businesses and schools with the keycode to allow access to this equipment and are currently organising free training in the use of the de-fib to the local community.

Financial Review

Financial Performance

We are now in a financially strong position given the excellent and generous fund raising from local communities, local businesses and patient families.

We have spent a sizeable amount on new training equipment which will pay dividends as we progress with our skills training.

As one can see from our yearly accounts we continue to be fully supported by our local communities and in return we continue to help everyone in their hour of most need.

Structure, Governance and Management

The Company is governed by the Rules of CFRA&T and is recognised as a charity by HM Revenue & Customs. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

Health & Safety

The society is committed to achieving the highest practical standards in Health & Safety. They endeavour to make all offices and sections safe for employees and trainees alike.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

Statement of trustees' Responsibilities

The Trustees (who are also directors of CFRA&T Ltd for the purpose of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 Sc 65. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 29 February 2024 and signed on its behalf by:

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

We have compiled the financial statements for the year ended 8th July 2022 set out on pages 10 to 14.

We report on the financial statements of Community First Responders Armagh & Tyrone for the year ended 8th July 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As described in the Trustees' Report, the trustees are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

It is our responsibility to compile the financial statements of Community First Responders Armagh & Tyrone from the accounting records, information and explanations supplied to us by the charity and to state, on the basis of our examination whether particular matters have come to our attention.

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare accounts which accord with the books or account and comply with the accounting requirement of the Act have not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community First Responders Armagh|Tyrone

Opinion

In our opinion:

- a) The financial statements give a true and fair view of the state of the charity's affairs of its incoming resources and application of resources for the year then ended; and
- b) The financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

Sean Gerard Cavanagh (Senior Statutory Auditor)

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Date: 29 February 2024

Community First Responders Armagh|Tyrone

Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2022

	Restricted funds £	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Big Lottery Fund – People and Communities	-	-	-	33,360
Southern Health and Social Care Trust	-	-	-	2,609
Fundraising	-	2,752	2,752	2,169
Government Grants	-	-	-	14,032
Total incoming resources	-	2,752	2,752	52,170
Resources expended				
Admin expenses	-	247	247	154
Entertainment	-	-	-	-
Insurance	-	-	-	939
Training	-	2,990	2,990	50
IT expenses	-	106	106	149
Resuscitation Equipment	-	-	-	104
Office Expenses	-	-	-	37
Depreciation	-	3,166	3,166	3,016
Premises Expenses	-	8,287	8,287	9,962
Accounting and Legal Fees	-	1,230	1,230	930
Advertising	-	-	-	25
Wages & Pension	-	12,557	12,557	27,622
Total resources expended	-	28,583	28,583	42,988
Net incomings for the year	-	(25,831)	(25,831)	9,182
Total funds brought forward	44,870	36,907	81,777	72,595
Total funds carried forward	44,870	11,076	55,946	81,777

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts are classed as continuing activities.

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2022

	Notes	08.07.22		08.07.21	
		£	£	£	£
Non-Current Assets					
Plant, Property & Equipment	2		3,665		6,831
Current Assets					
Cash and cash equivalents		47,131		71,995	
Debtors		6,250		6,250	
Payables					
Amounts falling due within one year		<u>1,100</u>		<u>3,299</u>	
Net Current Assets			52,281		74,946
Net Assets			<u>55,946</u>		<u>81,777</u>
Represented by:					
Restricted Funds			44,870		44,870
Unrestricted Funds			11,076		36,907
			<u>55,946</u>		<u>81,777</u>

The financial statements were approved by the Board on 29 February 2024 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entities financial statements.

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in accordance with the Charities Act.

1.2. Cash Flow Statement

The charitable entity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Monies which has been set aside to cover costs should there be a significant and unforeseen reduction in funding.

1.6. Property, Plant and Equipment and Depreciation

Plant, Property and Equipment are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property, Plant and Equipment - 25% Straight line

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

Accounting Policies (Continued)

1.7. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.8. Trade and Other payables

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

1.9. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

1.10. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1.11. Contingent Liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charitable company.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

2. Property, Plant and Equipment

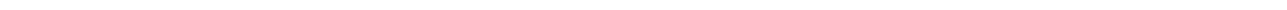
	Property, Plant & Equipment	Total
Cost	£	£
At 09 July 2021	21,648	21,648
Additions	-	-
At 08 July 2022	<u>21,648</u>	<u>21,648</u>
Depreciation		
At 09 July 2021	14,817	14,817
Charge for the year	<u>3,166</u>	<u>3,166</u>
At 08 July 2022	<u>17,983</u>	<u>17,983</u>
Net book values		
At 08 July 2022	<u>3,665</u>	<u>3,665</u>
At 08 July 2021	<u><u>6,831</u></u>	<u><u>6,831</u></u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2022 the NBV of Fixtures & Fittings is £3,665 (2021: £6,831).

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

**Trustees' Report and Financial Statements
For the Year Ended 08 July 2023**



Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

COMPANY INFORMATION

For the Year Ended 08 July 2023

**Board of Trustees
(Directors)**

Mr Aidan Early (Chairperson)
Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Mark Winter (PR Officer)
Mr Peter Donnelly (NIAS Liaison)

Charity Number:

NIC105982

Registered Office:

18 Friary Road
Dungannon
Co. Tyrone

Accountants:

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report)

For the Year Ended 08 July 2023

The reference and administration details of the charitable company are as shown on page 3.

The Trustees (in their capacity as Trustees and Committee of Management) present their report and the Financial Statements for the year ended 08 July 2023. The Trustees who served during the year and up to the date of this report are set out on page 3. The Trustees have adopted provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

Principal Activity

The principal activity of the society is to deliver ambulance approved training to all volunteers which enables them to attend a medical emergency involving collapse, chest pain, asthmatic emergencies, diabetic emergencies and stroke symptoms. The charity covers rural communities stretching from Armagh city in North East Armagh right through to Coalisland in East Tyrone. They have currently trained 80 responders who reside and/or work in these areas, each responder is fully prepared to render assistance within minutes of receiving the 999 call from NIAS (Northern Ireland Ambulance Service).

Risks

The risks that the CFRA&T service face daily are very manageable through proper training and risk assessments. They manage risk by ensuring the volunteers are trained to the highest standards and can identify any potential chance of harm or danger to themselves or the patient. However, there will always be the potential for some harm to come to patients who are receiving CPR and it is a well-established fact that during chest compressions, ribs can be fractured, particularly in the elderly. It is also an established fact that the benefit of such activity far outweighs the risks involved and with high quality training of volunteers we strive to minimize the risk of any such injury.

Achievements and Performance

Public benefit is realised by many different groups of people. There is emergency medical cover to the residents of all the areas covered. They have responded to over 982 emergency calls since becoming operational, have rendered medical assistance ranging from keeping a patient safe and comfortable while waiting on an ambulance right up to full resuscitation using CPR and defibrillation techniques.

We have also recently been fully trained by NIAS IN airway support of the unconscious patient and new techniques in resuscitation.

We also have an important role in family / relative support at distressing incidents, have trained the volunteers to assist and support relatives and have been often commended for this aspect of their work.

The number of fully trained and accredited trainers has reduced from four to one. This has seriously impacted CFRA&T as we need a minimum of two trainers to carry out training, resulting in training being suspended. We are currently retraining more trainers and are hopeful that we will restart the training on volunteers in the coming months.

NIAS has also had staffing issues and we are all hoping for a full training programme to commence in the second half of this year.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

The charity also offers a support network and strategy for all the volunteers, have organised "dealing with sudden bereavement" courses for volunteers and have a support facility to refer volunteers for specialist help if they are adversely affected by a distressing situation whilst responding.

They continue to provide medical cover to local charitable events and have been on hand to help at many fun runs, shows, community festivals and sporting events. This is done completely without charge as they feel it draws them closer to the communities in which they operate and in turn find it easier to recruit new volunteers in areas where the service is provided.

CFRA&T have installed a public access defibrillator at a nursing home in Aughnacloy which is accessible to the general public. Along with having supplied local businesses and schools with the keycode to allow access to this equipment and are currently organising free training in the use of the de-fib to the local community.

Financial Review

Financial Performance

We are now in a financially strong position given the excellent and generous fund raising from local communities, local businesses and patient families.

We have spent a sizeable amount on new training equipment which will pay dividends as we progress with our skills training.

As one can see from our yearly accounts we continue to be fully supported by our local communities and in return we continue to help everyone in their hour of most need.

Structure, Governance and Management

The Company is governed by the Rules of CFRA&T and is recognised as a charity by HM Revenue & Customs. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

Health & Safety

The society is committed to achieving the highest practical standards in Health & Safety. They endeavour to make all offices and sections safe for employees and trainees alike.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

Statement of trustees' Responsibilities

The Trustees (who are also directors of CFRA&T Ltd for the purpose of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 Sc 65. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 5 March 2024 and signed on its behalf by:

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

We have compiled the financial statements for the year ended 8th July 2023 set out on pages 10 to 14.

We report on the financial statements of Community First Responders Armagh & Tyrone for the year ended 8th July 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As described in the Trustees' Report, the trustees are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

It is our responsibility to compile the financial statements of Community First Responders Armagh & Tyrone from the accounting records, information and explanations supplied to us by the charity and to state, on the basis of our examination whether particular matters have come to our attention.

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare accounts which accord with the books or account and comply with the accounting requirement of the Act have not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community First Responders Armagh|Tyrone

Opinion

In our opinion:

- a) The financial statements give a true and fair view of the state of the charity's affairs of its incoming resources and application of resources for the year then ended; and
- b) The financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

Sean Gerard Cavanagh (Senior Statutory Auditor)

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Date: 5 March 2024

Community First Responders Armagh|Tyrone

Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2023

	Restricted funds £	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Fundraising	-	35,331	35,331	2,752
Total incoming resources	-	35,331	35,331	2,752
Resources expended				
Admin expenses	-	-	-	247
Training	-	-	-	2,990
Defibrillator Replacement Pads	-	892	892	-
IT expenses	-	803	803	106
Office Expenses	-	880	880	-
Depreciation	-	3,165	3,165	3,166
Premises Expenses	-	5,396	5,396	8,287
Accounting and Legal Fees	-	1,100	1,100	1,230
Advertising	-	-	-	-
Wages & Pension	-	-	-	12,557
Total resources expended	-	12,237	12,237	28,583
Net incomings for the year	-	23,094	23,094	(25,831)
Total funds brought forward	44,870	11,076	55,946	81,777
Transfer of funds	(44,870)	44,870	-	-
Total funds carried forward	-	79,040	79,040	55,946

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts are classed as continuing activities.

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2023

	Notes	08.07.23		08.07.22	
		£	£	£	£
Non-Current Assets					
Plant, Property & Equipment	2		500		3,665
Current Assets					
Cash and cash equivalents		75,382		47,131	
Debtors		5,358		6,250	
Payables					
Amounts falling due within one year		2,200		1,100	
Net Current Assets			78,540		52,281
Net Assets			79,040		55,946
Represented by:					
Restricted Funds			-		44,870
Unrestricted Funds			79,040		11,076
			79,040		55,946

The financial statements were approved by the Board on 5 March 2024 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entities financial statements.

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in accordance with the Charities Act.

1.2. Cash Flow Statement

The charitable entity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Monies which has been set aside to cover costs should there be a significant and unforeseen reduction in funding.

1.6. Property, Plant and Equipment and Depreciation

Plant, Property and Equipment are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property, Plant and Equipment - 25% Straight line

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

Accounting Policies (Continued)

1.7. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.8. Trade and Other payables

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

1.9. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

1.10. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1.11. Contingent Liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charitable company.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

2. Property, Plant and Equipment

	Property, Plant & Equipment	Total
Cost	£	£
At 09 July 2022	21,648	21,648
Additions	-	-
At 08 July 2023	<u>21,648</u>	<u>21,648</u>
Depreciation		
At 09 July 2022	17,983	17,983
Charge for the year	<u>3,165</u>	<u>3,165</u>
At 08 July 2023	<u>21,148</u>	<u>21,148</u>
Net book values		
At 08 July 2023	<u>500</u>	<u>500</u>
At 08 July 2022	<u>3,665</u>	<u>3,665</u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2023 the NBV of Fixtures & Fittings is £500 (2022: £3,665).

3. Transfer of Funds

During the year ended 8 July 2023, in accordance with the terms and conditions of the fund and given that all activities of the charity are now unrestricted, the trustees elected to make a transfer of reserves of £44,870 from restricted reserves to un-restricted reserves on 8 July 2023.

Community First Responders County Armagh & Tyrone

Northern Ireland - Charity number 105982

Annual report

Private & Confidential

Eamon Casey
Aidan Early
Community First Responders Armagh | Tyrone
1A Northland Place
DUNGANNON
Co Tyrone
BT71 7SG

Our Ref: 1195/AMC

7 March 2024

Dear Eamon and Aidan,

Re: Community First Responders Armagh | Tyrone – Trustees' Report and Audited Financial Statements – 08 July 2022 AND 08 July 2023.

Please find enclosed the following in relation to the above for the year end 8/7/22 & 8/7/23:

- Audited Financial Statements for the year.

If you are in agreement, can you please arrange to have the enclosed signed where indicated and return to us at your earliest convenience.

As this completes our work, we will forward our fee for your kind attention.

If you have any queries, please do not hesitate to contact Andrew McCann at our office.

Yours sincerely

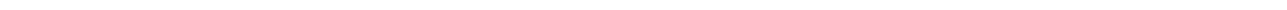
Sean Cavanagh & Co.

Encs

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

**Trustees' Report and Financial Statements
For the Year Ended 08 July 2022**



Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

COMPANY INFORMATION

For the Year Ended 08 July 2022

**Board of Trustees
(Directors)**

Mr Aidan Early (Chairperson)
Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Mark Winter (PR Officer)
Mr Peter Donnelly (NIAS Liaison)

Charity Number:

NIC105982

Registered Office:

18 Friary Road
Dungannon
Co. Tyrone

Accountants:

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report)

For the Year Ended 08 July 2022

The reference and administration details of the charitable company are as shown on page 3.

The Trustees (in their capacity as Trustees and Committee of Management) present their report and the Financial Statements for the year ended 08 July 2022. The Trustees who served during the year and up to the date of this report are set out on page 3. The Trustees have adopted provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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Principal Activity

The principal activity of the society is to deliver ambulance approved training to all volunteers which enables them to attend a medical emergency involving collapse, chest pain, asthmatic emergencies, diabetic emergencies and stroke symptoms. The charity covers rural communities stretching from Armagh city in North East Armagh right through to Coalisland in East Tyrone. They have currently trained 80 responders who reside and/or work in these areas, each responder is fully prepared to render assistance within minutes of receiving the 999 call from NIAS (Northern Ireland Ambulance Service).

Risks

The risks that the CFRA&T service face daily are very manageable through proper training and risk assessments. They manage risk by ensuring the volunteers are trained to the highest standards and can identify any potential chance of harm or danger to themselves or the patient. However, there will always be the potential for some harm to come to patients who are receiving CPR and it is a well-established fact that during chest compressions, ribs can be fractured, particularly in the elderly. It is also an established fact that the benefit of such activity far outweighs the risks involved and with high quality training of volunteers we strive to minimize the risk of any such injury.

Achievements and Performance

Public benefit is realised by many different groups of people. There is emergency medical cover to the residents of all the areas covered. They have responded to over 982 emergency calls since becoming operational, have rendered medical assistance ranging from keeping a patient safe and comfortable while waiting on an ambulance right up to full resuscitation using CPR and defibrillation techniques.

We have also recently been fully trained by NIAS IN airway support of the unconscious patient and new techniques in resuscitation.

We also have an important role in family / relative support at distressing incidents, have trained the volunteers to assist and support relatives and have been often commended for this aspect of their work.

The number of fully trained and accredited trainers has reduced from four to one. This has seriously impacted CFRA&T as we need a minimum of two trainers to carry out training, resulting in training being suspended. We are currently retraining more trainers and are hopeful that we will restart the training on volunteers in the coming months.

NIAS has also had staffing issues and we are all hoping for a full training programme to commence in the second half of this year.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

The charity also offers a support network and strategy for all the volunteers, have organised "dealing with sudden bereavement" courses for volunteers and have a support facility to refer volunteers for specialist help if they are adversely affected by a distressing situation whilst responding.

They continue to provide medical cover to local charitable events and have been on hand to help at many fun runs, shows, community festivals and sporting events. This is done completely without charge as they feel it draws them closer to the communities in which they operate and in turn find it easier to recruit new volunteers in areas where the service is provided.

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Financial Review

Financial Performance

We are now in a financially strong position given the excellent and generous fund raising from local communities, local businesses and patient families.

We have spent a sizeable amount on new training equipment which will pay dividends as we progress with our skills training.

As one can see from our yearly accounts we continue to be fully supported by our local communities and in return we continue to help everyone in their hour of most need.

Structure, Governance and Management

The Company is governed by the Rules of CFRA&T and is recognised as a charity by HM Revenue & Customs. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

Health & Safety

The society is committed to achieving the highest practical standards in Health & Safety. They endeavour to make all offices and sections safe for employees and trainees alike.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

Statement of trustees' Responsibilities

The Trustees (who are also directors of CFRA&T Ltd for the purpose of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 Sc 65. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 29 February 2024 and signed on its behalf by:

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

We have compiled the financial statements for the year ended 8th July 2022 set out on pages 10 to 14.

We report on the financial statements of Community First Responders Armagh & Tyrone for the year ended 8th July 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As described in the Trustees' Report, the trustees are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

It is our responsibility to compile the financial statements of Community First Responders Armagh & Tyrone from the accounting records, information and explanations supplied to us by the charity and to state, on the basis of our examination whether particular matters have come to our attention.

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare accounts which accord with the books or account and comply with the accounting requirement of the Act have not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community First Responders Armagh|Tyrone

Opinion

In our opinion:

- a) The financial statements give a true and fair view of the state of the charity's affairs of its incoming resources and application of resources for the year then ended; and
- b) The financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

Sean Gerard Cavanagh (Senior Statutory Auditor)

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Date: 29 February 2024

Community First Responders Armagh|Tyrone

Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2022

	Restricted funds £	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Big Lottery Fund – People and Communities	-	-	-	33,360
Southern Health and Social Care Trust	-	-	-	2,609
Fundraising	-	2,752	2,752	2,169
Government Grants	-	-	-	14,032
Total incoming resources	-	2,752	2,752	52,170
Resources expended				
Admin expenses	-	247	247	154
Entertainment	-	-	-	-
Insurance	-	-	-	939
Training	-	2,990	2,990	50
IT expenses	-	106	106	149
Resuscitation Equipment	-	-	-	104
Office Expenses	-	-	-	37
Depreciation	-	3,166	3,166	3,016
Premises Expenses	-	8,287	8,287	9,962
Accounting and Legal Fees	-	1,230	1,230	930
Advertising	-	-	-	25
Wages & Pension	-	12,557	12,557	27,622
Total resources expended	-	28,583	28,583	42,988
Net incomings for the year	-	(25,831)	(25,831)	9,182
Total funds brought forward	44,870	36,907	81,777	72,595
Total funds carried forward	44,870	11,076	55,946	81,777

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts are classed as continuing activities.

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2022

	Notes	08.07.22		08.07.21	
		£	£	£	£
Non-Current Assets					
Plant, Property & Equipment	2		3,665		6,831
Current Assets					
Cash and cash equivalents		47,131		71,995	
Debtors		6,250		6,250	
Payables					
Amounts falling due within one year		<u>1,100</u>		<u>3,299</u>	
Net Current Assets			52,281		74,946
Net Assets			<u>55,946</u>		<u>81,777</u>
Represented by:					
Restricted Funds			44,870		44,870
Unrestricted Funds			11,076		36,907
			<u>55,946</u>		<u>81,777</u>

The financial statements were approved by the Board on 29 February 2024 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entities financial statements.

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in accordance with the Charities Act.

1.2. Cash Flow Statement

The charitable entity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Monies which has been set aside to cover costs should there be a significant and unforeseen reduction in funding.

1.6. Property, Plant and Equipment and Depreciation

Plant, Property and Equipment are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property, Plant and Equipment - 25% Straight line

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

Accounting Policies (Continued)

1.7. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.8. Trade and Other payables

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

1.9. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

1.10. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1.11. Contingent Liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charitable company.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

2. Property, Plant and Equipment

	Property, Plant & Equipment	Total
Cost	£	£
At 09 July 2021	21,648	21,648
Additions	-	-
At 08 July 2022	<u>21,648</u>	<u>21,648</u>
Depreciation		
At 09 July 2021	14,817	14,817
Charge for the year	<u>3,166</u>	<u>3,166</u>
At 08 July 2022	<u>17,983</u>	<u>17,983</u>
Net book values		
At 08 July 2022	<u>3,665</u>	<u>3,665</u>
At 08 July 2021	<u><u>6,831</u></u>	<u><u>6,831</u></u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2022 the NBV of Fixtures & Fittings is £3,665 (2021: £6,831).

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

**Trustees' Report and Financial Statements
For the Year Ended 08 July 2023**



Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

COMPANY INFORMATION

For the Year Ended 08 July 2023

**Board of Trustees
(Directors)**

Mr Aidan Early (Chairperson)
Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Mark Winter (PR Officer)
Mr Peter Donnelly (NIAS Liaison)

Charity Number:

NIC105982

Registered Office:

18 Friary Road
Dungannon
Co. Tyrone

Accountants:

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report)

For the Year Ended 08 July 2023

The reference and administration details of the charitable company are as shown on page 3.

The Trustees (in their capacity as Trustees and Committee of Management) present their report and the Financial Statements for the year ended 08 July 2023. The Trustees who served during the year and up to the date of this report are set out on page 3. The Trustees have adopted provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

Principal Activity

The principal activity of the society is to deliver ambulance approved training to all volunteers which enables them to attend a medical emergency involving collapse, chest pain, asthmatic emergencies, diabetic emergencies and stroke symptoms. The charity covers rural communities stretching from Armagh city in North East Armagh right through to Coalisland in East Tyrone. They have currently trained 80 responders who reside and/or work in these areas, each responder is fully prepared to render assistance within minutes of receiving the 999 call from NIAS (Northern Ireland Ambulance Service).

Risks

The risks that the CFRA&T service face daily are very manageable through proper training and risk assessments. They manage risk by ensuring the volunteers are trained to the highest standards and can identify any potential chance of harm or danger to themselves or the patient. However, there will always be the potential for some harm to come to patients who are receiving CPR and it is a well-established fact that during chest compressions, ribs can be fractured, particularly in the elderly. It is also an established fact that the benefit of such activity far outweighs the risks involved and with high quality training of volunteers we strive to minimize the risk of any such injury.

Achievements and Performance

Public benefit is realised by many different groups of people. There is emergency medical cover to the residents of all the areas covered. They have responded to over 982 emergency calls since becoming operational, have rendered medical assistance ranging from keeping a patient safe and comfortable while waiting on an ambulance right up to full resuscitation using CPR and defibrillation techniques.

We have also recently been fully trained by NIAS IN airway support of the unconscious patient and new techniques in resuscitation.

We also have an important role in family / relative support at distressing incidents, have trained the volunteers to assist and support relatives and have been often commended for this aspect of their work.

The number of fully trained and accredited trainers has reduced from four to one. This has seriously impacted CFRA&T as we need a minimum of two trainers to carry out training, resulting in training being suspended. We are currently retraining more trainers and are hopeful that we will restart the training on volunteers in the coming months.

NIAS has also had staffing issues and we are all hoping for a full training programme to commence in the second half of this year.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

The charity also offers a support network and strategy for all the volunteers, have organised "dealing with sudden bereavement" courses for volunteers and have a support facility to refer volunteers for specialist help if they are adversely affected by a distressing situation whilst responding.

They continue to provide medical cover to local charitable events and have been on hand to help at many fun runs, shows, community festivals and sporting events. This is done completely without charge as they feel it draws them closer to the communities in which they operate and in turn find it easier to recruit new volunteers in areas where the service is provided.

CFRA&T have installed a public access defibrillator at a nursing home in Aughnacloy which is accessible to the general public. Along with having supplied local businesses and schools with the keycode to allow access to this equipment and are currently organising free training in the use of the de-fib to the local community.

Financial Review

Financial Performance

We are now in a financially strong position given the excellent and generous fund raising from local communities, local businesses and patient families.

We have spent a sizeable amount on new training equipment which will pay dividends as we progress with our skills training.

As one can see from our yearly accounts we continue to be fully supported by our local communities and in return we continue to help everyone in their hour of most need.

Structure, Governance and Management

The Company is governed by the Rules of CFRA&T and is recognised as a charity by HM Revenue & Customs. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

Health & Safety

The society is committed to achieving the highest practical standards in Health & Safety. They endeavour to make all offices and sections safe for employees and trainees alike.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

Statement of trustees' Responsibilities

The Trustees (who are also directors of CFRA&T Ltd for the purpose of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 Sc 65. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 5 March 2024 and signed on its behalf by:

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

We have compiled the financial statements for the year ended 8th July 2023 set out on pages 10 to 14.

We report on the financial statements of Community First Responders Armagh & Tyrone for the year ended 8th July 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As described in the Trustees' Report, the trustees are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

It is our responsibility to compile the financial statements of Community First Responders Armagh & Tyrone from the accounting records, information and explanations supplied to us by the charity and to state, on the basis of our examination whether particular matters have come to our attention.

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare accounts which accord with the books or account and comply with the accounting requirement of the Act have not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community First Responders Armagh|Tyrone

Opinion

In our opinion:

- a) The financial statements give a true and fair view of the state of the charity's affairs of its incoming resources and application of resources for the year then ended; and
- b) The financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

Sean Gerard Cavanagh (Senior Statutory Auditor)

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Date: 5 March 2024

Community First Responders Armagh|Tyrone

Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2023

	Restricted funds £	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Fundraising	-	35,331	35,331	2,752
Total incoming resources	-	35,331	35,331	2,752
Resources expended				
Admin expenses	-	-	-	247
Training	-	-	-	2,990
Defibrillator Replacement Pads	-	892	892	-
IT expenses	-	803	803	106
Office Expenses	-	880	880	-
Depreciation	-	3,165	3,165	3,166
Premises Expenses	-	5,396	5,396	8,287
Accounting and Legal Fees	-	1,100	1,100	1,230
Advertising	-	-	-	-
Wages & Pension	-	-	-	12,557
Total resources expended	-	12,237	12,237	28,583
Net incomings for the year	-	23,094	23,094	(25,831)
Total funds brought forward	44,870	11,076	55,946	81,777
Transfer of funds	(44,870)	44,870	-	-
Total funds carried forward	-	79,040	79,040	55,946

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts are classed as continuing activities.

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2023

	Notes	08.07.23		08.07.22	
		£	£	£	£
Non-Current Assets					
Plant, Property & Equipment	2		500		3,665
Current Assets					
Cash and cash equivalents		75,382		47,131	
Debtors		5,358		6,250	
Payables					
Amounts falling due within one year		2,200		1,100	
Net Current Assets			78,540		52,281
Net Assets			79,040		55,946
Represented by:					
Restricted Funds			-		44,870
Unrestricted Funds			79,040		11,076
			79,040		55,946

The financial statements were approved by the Board on 5 March 2024 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entities financial statements.

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in accordance with the Charities Act.

1.2. Cash Flow Statement

The charitable entity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Monies which has been set aside to cover costs should there be a significant and unforeseen reduction in funding.

1.6. Property, Plant and Equipment and Depreciation

Plant, Property and Equipment are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property, Plant and Equipment - 25% Straight line

Accounting Policies (Continued)

1.7. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.8. Trade and Other payables

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

1.9. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

1.10. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1.11. Contingent Liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charitable company.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

2. Property, Plant and Equipment

	Property, Plant & Equipment	Total
Cost	£	£
At 09 July 2022	21,648	21,648
Additions	-	-
At 08 July 2023	<u>21,648</u>	<u>21,648</u>
Depreciation		
At 09 July 2022	17,983	17,983
Charge for the year	<u>3,165</u>	<u>3,165</u>
At 08 July 2023	<u>21,148</u>	<u>21,148</u>
Net book values		
At 08 July 2023	<u>500</u>	<u>500</u>
At 08 July 2022	<u>3,665</u>	<u>3,665</u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2023 the NBV of Fixtures & Fittings is £500 (2022: £3,665).

3. Transfer of Funds

During the year ended 8 July 2023, in accordance with the terms and conditions of the fund and given that all activities of the charity are now unrestricted, the trustees elected to make a transfer of reserves of £44,870 from restricted reserves to un-restricted reserves on 8 July 2023.

Community First Responders County Armagh & Tyrone

Northern Ireland - Charity number 105982

Annual return

Private & Confidential

Eamon Casey
Aidan Early
Community First Responders Armagh | Tyrone
1A Northland Place
DUNGANNON
Co Tyrone
BT71 7SG

Our Ref: 1195/AMC

7 March 2024

Dear Eamon and Aidan,

Re: Community First Responders Armagh | Tyrone – Trustees’ Report and Audited Financial Statements – 08 July 2022 AND 08 July 2023.

Please find enclosed the following in relation to the above for the year end 8/7/22 & 8/7/23:

- Audited Financial Statements for the year.

If you are in agreement, can you please arrange to have the enclosed signed where indicated and return to us at your earliest convenience.

As this completes our work, we will forward our fee for your kind attention.

If you have any queries, please do not hesitate to contact Andrew McCann at our office.

Yours sincerely

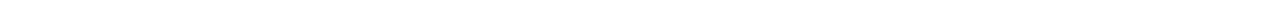
Sean Cavanagh & Co.

Encs

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

**Trustees' Report and Financial Statements
For the Year Ended 08 July 2022**



Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

COMPANY INFORMATION

For the Year Ended 08 July 2022

**Board of Trustees
(Directors)**

Mr Aidan Early (Chairperson)
Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Mark Winter (PR Officer)
Mr Peter Donnelly (NIAS Liaison)

Charity Number:

NIC105982

Registered Office:

18 Friary Road
Dungannon
Co. Tyrone

Accountants:

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report)

For the Year Ended 08 July 2022

The reference and administration details of the charitable company are as shown on page 3.

The Trustees (in their capacity as Trustees and Committee of Management) present their report and the Financial Statements for the year ended 08 July 2022. The Trustees who served during the year and up to the date of this report are set out on page 3. The Trustees have adopted provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

Principal Activity

The principal activity of the society is to deliver ambulance approved training to all volunteers which enables them to attend a medical emergency involving collapse, chest pain, asthmatic emergencies, diabetic emergencies and stroke symptoms. The charity covers rural communities stretching from Armagh city in North East Armagh right through to Coalisland in East Tyrone. They have currently trained 80 responders who reside and/or work in these areas, each responder is fully prepared to render assistance within minutes of receiving the 999 call from NIAS (Northern Ireland Ambulance Service).

Risks

The risks that the CFRA&T service face daily are very manageable through proper training and risk assessments. They manage risk by ensuring the volunteers are trained to the highest standards and can identify any potential chance of harm or danger to themselves or the patient. However, there will always be the potential for some harm to come to patients who are receiving CPR and it is a well-established fact that during chest compressions, ribs can be fractured, particularly in the elderly. It is also an established fact that the benefit of such activity far outweighs the risks involved and with high quality training of volunteers we strive to minimize the risk of any such injury.

Achievements and Performance

Public benefit is realised by many different groups of people. There is emergency medical cover to the residents of all the areas covered. They have responded to over 982 emergency calls since becoming operational, have rendered medical assistance ranging from keeping a patient safe and comfortable while waiting on an ambulance right up to full resuscitation using CPR and defibrillation techniques.

We have also recently been fully trained by NIAS IN airway support of the unconscious patient and new techniques in resuscitation.

We also have an important role in family / relative support at distressing incidents, have trained the volunteers to assist and support relatives and have been often commended for this aspect of their work.

The number of fully trained and accredited trainers has reduced from four to one. This has seriously impacted CFRA&T as we need a minimum of two trainers to carry out training, resulting in training being suspended. We are currently retraining more trainers and are hopeful that we will restart the training on volunteers in the coming months.

NIAS has also had staffing issues and we are all hoping for a full training programme to commence in the second half of this year.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

The charity also offers a support network and strategy for all the volunteers, have organised "dealing with sudden bereavement" courses for volunteers and have a support facility to refer volunteers for specialist help if they are adversely affected by a distressing situation whilst responding.

They continue to provide medical cover to local charitable events and have been on hand to help at many fun runs, shows, community festivals and sporting events. This is done completely without charge as they feel it draws them closer to the communities in which they operate and in turn find it easier to recruit new volunteers in areas where the service is provided.

CFRA&T have installed a public access defibrillator at a nursing home in Aughnacloy which is accessible to the general public. Along with having supplied local businesses and schools with the keycode to allow access to this equipment and are currently organising free training in the use of the de-fib to the local community.

Financial Review

Financial Performance

We are now in a financially strong position given the excellent and generous fund raising from local communities, local businesses and patient families.

We have spent a sizeable amount on new training equipment which will pay dividends as we progress with our skills training.

As one can see from our yearly accounts we continue to be fully supported by our local communities and in return we continue to help everyone in their hour of most need.

Structure, Governance and Management

The Company is governed by the Rules of CFRA&T and is recognised as a charity by HM Revenue & Customs. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

Health & Safety

The society is committed to achieving the highest practical standards in Health & Safety. They endeavour to make all offices and sections safe for employees and trainees alike.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

Statement of trustees' Responsibilities

The Trustees (who are also directors of CFRA&T Ltd for the purpose of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 Sc 65. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 29 February 2024 and signed on its behalf by:

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

We have compiled the financial statements for the year ended 8th July 2022 set out on pages 10 to 14.

We report on the financial statements of Community First Responders Armagh & Tyrone for the year ended 8th July 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As described in the Trustees' Report, the trustees are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

It is our responsibility to compile the financial statements of Community First Responders Armagh & Tyrone from the accounting records, information and explanations supplied to us by the charity and to state, on the basis of our examination whether particular matters have come to our attention.

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare accounts which accord with the books or account and comply with the accounting requirement of the Act have not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community First Responders Armagh|Tyrone

Opinion

In our opinion:

- a) The financial statements give a true and fair view of the state of the charity's affairs of its incoming resources and application of resources for the year then ended; and
- b) The financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

Sean Gerard Cavanagh (Senior Statutory Auditor)

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Date: 29 February 2024

Community First Responders Armagh|Tyrone

Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2022

	Restricted funds £	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Big Lottery Fund – People and Communities	-	-	-	33,360
Southern Health and Social Care Trust	-	-	-	2,609
Fundraising	-	2,752	2,752	2,169
Government Grants	-	-	-	14,032
Total incoming resources	-	2,752	2,752	52,170
Resources expended				
Admin expenses	-	247	247	154
Entertainment	-	-	-	-
Insurance	-	-	-	939
Training	-	2,990	2,990	50
IT expenses	-	106	106	149
Resuscitation Equipment	-	-	-	104
Office Expenses	-	-	-	37
Depreciation	-	3,166	3,166	3,016
Premises Expenses	-	8,287	8,287	9,962
Accounting and Legal Fees	-	1,230	1,230	930
Advertising	-	-	-	25
Wages & Pension	-	12,557	12,557	27,622
Total resources expended	-	28,583	28,583	42,988
Net incomings for the year	-	(25,831)	(25,831)	9,182
Total funds brought forward	44,870	36,907	81,777	72,595
Total funds carried forward	44,870	11,076	55,946	81,777

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts are classed as continuing activities.

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2022

	Notes	08.07.22		08.07.21	
		£	£	£	£
Non-Current Assets					
Plant, Property & Equipment	2		3,665		6,831
Current Assets					
Cash and cash equivalents		47,131		71,995	
Debtors		6,250		6,250	
Payables					
Amounts falling due within one year		<u>1,100</u>		<u>3,299</u>	
Net Current Assets			52,281		74,946
Net Assets			<u>55,946</u>		<u>81,777</u>
Represented by:					
Restricted Funds			44,870		44,870
Unrestricted Funds			11,076		36,907
			<u>55,946</u>		<u>81,777</u>

The financial statements were approved by the Board on 29 February 2024 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entities financial statements.

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in accordance with the Charities Act.

1.2. Cash Flow Statement

The charitable entity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Monies which has been set aside to cover costs should there be a significant and unforeseen reduction in funding.

1.6. Property, Plant and Equipment and Depreciation

Plant, Property and Equipment are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property, Plant and Equipment - 25% Straight line

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

Accounting Policies (Continued)

1.7. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.8. Trade and Other payables

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

1.9. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

1.10. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1.11. Contingent Liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charitable company.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2022

2. Property, Plant and Equipment

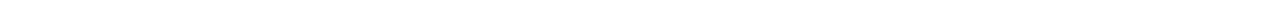
	Property, Plant & Equipment	Total
Cost	£	£
At 09 July 2021	21,648	21,648
Additions	-	-
At 08 July 2022	<u>21,648</u>	<u>21,648</u>
Depreciation		
At 09 July 2021	14,817	14,817
Charge for the year	<u>3,166</u>	<u>3,166</u>
At 08 July 2022	<u>17,983</u>	<u>17,983</u>
Net book values		
At 08 July 2022	<u>3,665</u>	<u>3,665</u>
At 08 July 2021	<u><u>6,831</u></u>	<u><u>6,831</u></u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2022 the NBV of Fixtures & Fittings is £3,665 (2021: £6,831).

Charity Registration Number: NIC105982

Community First Responders Armagh | Tyrone

**Trustees' Report and Financial Statements
For the Year Ended 08 July 2023**



Community First Responders Armagh|Tyrone

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Community First Responders Armagh|Tyrone

COMPANY INFORMATION

For the Year Ended 08 July 2023

**Board of Trustees
(Directors)**

Mr Aidan Early (Chairperson)
Mr Eamon Casey (Treasurer)
Mr Shane O Donnell
Mr Mark Winter (PR Officer)
Mr Peter Donnelly (NIAS Liaison)

Charity Number:

NIC105982

Registered Office:

18 Friary Road
Dungannon
Co. Tyrone

Accountants:

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report)

For the Year Ended 08 July 2023

The reference and administration details of the charitable company are as shown on page 3.

The Trustees (in their capacity as Trustees and Committee of Management) present their report and the Financial Statements for the year ended 08 July 2023. The Trustees who served during the year and up to the date of this report are set out on page 3. The Trustees have adopted provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

Principal Activity

The principal activity of the society is to deliver ambulance approved training to all volunteers which enables them to attend a medical emergency involving collapse, chest pain, asthmatic emergencies, diabetic emergencies and stroke symptoms. The charity covers rural communities stretching from Armagh city in North East Armagh right through to Coalisland in East Tyrone. They have currently trained 80 responders who reside and/or work in these areas, each responder is fully prepared to render assistance within minutes of receiving the 999 call from NIAS (Northern Ireland Ambulance Service).

Risks

The risks that the CFRA&T service face daily are very manageable through proper training and risk assessments. They manage risk by ensuring the volunteers are trained to the highest standards and can identify any potential chance of harm or danger to themselves or the patient. However, there will always be the potential for some harm to come to patients who are receiving CPR and it is a well-established fact that during chest compressions, ribs can be fractured, particularly in the elderly. It is also an established fact that the benefit of such activity far outweighs the risks involved and with high quality training of volunteers we strive to minimize the risk of any such injury.

Achievements and Performance

Public benefit is realised by many different groups of people. There is emergency medical cover to the residents of all the areas covered. They have responded to over 982 emergency calls since becoming operational, have rendered medical assistance ranging from keeping a patient safe and comfortable while waiting on an ambulance right up to full resuscitation using CPR and defibrillation techniques.

We have also recently been fully trained by NIAS IN airway support of the unconscious patient and new techniques in resuscitation.

We also have an important role in family / relative support at distressing incidents, have trained the volunteers to assist and support relatives and have been often commended for this aspect of their work.

The number of fully trained and accredited trainers has reduced from four to one. This has seriously impacted CFRA&T as we need a minimum of two trainers to carry out training, resulting in training being suspended. We are currently retraining more trainers and are hopeful that we will restart the training on volunteers in the coming months.

NIAS has also had staffing issues and we are all hoping for a full training programme to commence in the second half of this year.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

The charity also offers a support network and strategy for all the volunteers, have organised "dealing with sudden bereavement" courses for volunteers and have a support facility to refer volunteers for specialist help if they are adversely affected by a distressing situation whilst responding.

They continue to provide medical cover to local charitable events and have been on hand to help at many fun runs, shows, community festivals and sporting events. This is done completely without charge as they feel it draws them closer to the communities in which they operate and in turn find it easier to recruit new volunteers in areas where the service is provided.

CFRA&T have installed a public access defibrillator at a nursing home in Aughnacloy which is accessible to the general public. Along with having supplied local businesses and schools with the keycode to allow access to this equipment and are currently organising free training in the use of the de-fib to the local community.

Financial Review

Financial Performance

We are now in a financially strong position given the excellent and generous fund raising from local communities, local businesses and patient families.

We have spent a sizeable amount on new training equipment which will pay dividends as we progress with our skills training.

As one can see from our yearly accounts we continue to be fully supported by our local communities and in return we continue to help everyone in their hour of most need.

Structure, Governance and Management

The Company is governed by the Rules of CFRA&T and is recognised as a charity by HM Revenue & Customs. Committee members are appointed or re-appointed at the Annual General Meeting, which must take place within three calendar months after the close of the financial year.

The committee's meetings are held on a bi-monthly basis. The committee members agree the broad strategy and areas of activity. The day-to-day operation of the company is handled by the manager and staff.

Health & Safety

The society is committed to achieving the highest practical standards in Health & Safety. They endeavour to make all offices and sections safe for employees and trainees alike.

Community First Responders Armagh|Tyrone

TRUSTEES' REPORT (Incorporating the Director's report) (Continued)

Statement of trustees' Responsibilities

The Trustees (who are also directors of CFRA&T Ltd for the purpose of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 Sc 65. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 5 March 2024 and signed on its behalf by:

Registered office:

18 Friary Road
Dungannon
Co. Tyrone



Eamon Casey, Treasurer

Charity Registration Number: NIC105982

Community First Responders Armagh|Tyrone

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

We have compiled the financial statements for the year ended 8th July 2023 set out on pages 10 to 14.

We report on the financial statements of Community First Responders Armagh & Tyrone for the year ended 8th July 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

As described in the Trustees' Report, the trustees are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

It is our responsibility to compile the financial statements of Community First Responders Armagh & Tyrone from the accounting records, information and explanations supplied to us by the charity and to state, on the basis of our examination whether particular matters have come to our attention.

Basis of independent examiners' opinion

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- I. which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 65 of the Charities Act (Northern Ireland) 2008; and
 - to prepare accounts which accord with the books or account and comply with the accounting requirement of the Act have not been met; or
- II. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Community First Responders Armagh|Tyrone

Opinion

In our opinion:

- a) The financial statements give a true and fair view of the state of the charity's affairs of its incoming resources and application of resources for the year then ended; and
- b) The financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

Sean Gerard Cavanagh (Senior Statutory Auditor)

SCC Chartered Accountants
17 College Street
Armagh
Co. Armagh
BT61 9BT

Date: 5 March 2024

Community First Responders Armagh|Tyrone

Statement of Financial Activities (including an income and expenditure account) for the year ended 08 July 2023

	Restricted funds £	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Fundraising	-	35,331	35,331	2,752
Total incoming resources	-	35,331	35,331	2,752
Resources expended				
Admin expenses	-	-	-	247
Training	-	-	-	2,990
Defibrillator Replacement Pads	-	892	892	-
IT expenses	-	803	803	106
Office Expenses	-	880	880	-
Depreciation	-	3,165	3,165	3,166
Premises Expenses	-	5,396	5,396	8,287
Accounting and Legal Fees	-	1,100	1,100	1,230
Advertising	-	-	-	-
Wages & Pension	-	-	-	12,557
Total resources expended	-	12,237	12,237	28,583
Net incomings for the year	-	23,094	23,094	(25,831)
Total funds brought forward	44,870	11,076	55,946	81,777
Transfer of funds	(44,870)	44,870	-	-
Total funds carried forward	-	79,040	79,040	55,946

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts are classed as continuing activities.

Community First Responders Armagh|Tyrone

Statement of Financial Position as at 08 July 2023

	Notes	08.07.23		08.07.22	
		£	£	£	£
Non-Current Assets					
Plant, Property & Equipment	2		500		3,665
Current Assets					
Cash and cash equivalents		75,382		47,131	
Debtors		5,358		6,250	
Payables					
Amounts falling due within one year		2,200		1,100	
Net Current Assets			78,540		52,281
Net Assets			79,040		55,946
Represented by:					
Restricted Funds			-		44,870
Unrestricted Funds			79,040		11,076
			79,040		55,946

The financial statements were approved by the Board on 5 March 2024 and signed on their behalf by:



Aidan Early
Chairperson



Eamon Casey
Treasurer

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entities financial statements.

1.1. Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)' and in accordance with the Charities Act.

1.2. Cash Flow Statement

The charitable entity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Fund Accounting

The charitable entity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable entity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Monies which has been set aside to cover costs should there be a significant and unforeseen reduction in funding.

1.6. Property, Plant and Equipment and Depreciation

Plant, Property and Equipment are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property, Plant and Equipment - 25% Straight line

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

Accounting Policies (Continued)

1.7. Trade and Other Receivables

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

1.8. Trade and Other payables

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

1.9. Taxation

As a charity, the entities activities fall under the provisions of the Income and Corporation Taxes Act 1988, therefore the charity is not liable to tax.

1.10. Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. Management believed that the estimates, assumptions and judgements upon which it relies are reasonable based on the information available at the time that those estimates, assumptions and judgements are made. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1.11. Contingent Liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charitable company.

Community First Responders Armagh|Tyrone

Notes to the Financial Statements for the Year Ended 08 July 2023

2. Property, Plant and Equipment

	Property, Plant & Equipment	Total
Cost	£	£
At 09 July 2022	21,648	21,648
Additions	-	-
At 08 July 2023	<u>21,648</u>	<u>21,648</u>
Depreciation		
At 09 July 2022	17,983	17,983
Charge for the year	<u>3,165</u>	<u>3,165</u>
At 08 July 2023	<u>21,148</u>	<u>21,148</u>
Net book values		
At 08 July 2023	<u>500</u>	<u>500</u>
At 08 July 2022	<u>3,665</u>	<u>3,665</u>

Fixtures & Fittings are depreciated at 25% on a straight-line basis. At the 8th July 2023 the NBV of Fixtures & Fittings is £500 (2022: £3,665).

3. Transfer of Funds

During the year ended 8 July 2023, in accordance with the terms and conditions of the fund and given that all activities of the charity are now unrestricted, the trustees elected to make a transfer of reserves of £44,870 from restricted reserves to un-restricted reserves on 8 July 2023.