

Aberfeldy Community First Responders Group

ACFRG

Scottish registered charity no. SC047017

Aberfeldy Community First Responders Group

Scottish Charity No - SC047017

Annual Report and Financial Statements

For the year ended 31 December 2025



Aberfeldy Community First Responders Group

Trustees' Annual Report For the year ended 31 December 2025

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2025.

Reference and Administrative Information

Charity name

Aberfeldy Community First Responders Group (known as ACFRG).

Charity no

SC047017

Address

Cuilalunn, Aberfeldy, Perthshire, PH15 2JW

Website:

<http://acfrg.net>

Email:

info@acfrg.net

Current Trustees

Rick Foulsham	Chairman	
Adrian Ewer	Treasurer	
Judy Ewer	Co-ordinator with the Scottish Ambulance Service and First Responder	
Lindsay Bott	Secretary and First Responder	Appointed 13 March 2025
Tom Lough	First Responder	Appointed 13 March 2025
Mark Jenkins	First Responder	Appointed 13 March 2025
Meg Dougall		Appointed 13 March 2025
Janette Barrie	(resigned 13 March 2025)	
Dr. Hamish Dougall	(resigned 13 March 2025)	
Dr. Andrew Todd	(resigned 13 March 2025)	

Structure, Governance and Management

Constitution

ACFRG is a Scottish Charitable Incorporated Organisation (a SCIO). The Charity has a two tier structure that comprises a Board of Trustees and Members. All of the Trustees are Members. The Charity's objectives, structure, governance and management arrangements are set out in its Constitution document which can be found on the website; <http://acfrg.net>.

Recruitment and Appointment of Trustees

The Board of Trustees reviews the skills and experience represented by the Trustees on an annual basis, so as to ensure that these skills are relevant and sufficient for the charity to meet its purposes.

The Board of Trustees meets as a matter of course on a quarterly basis. The Board of Trustees comprises the key office holders, a medical consultant and members who have relevant experience in the voluntary sector. New Trustees are initially appointed by the Board of Trustees. All Trustees are required to retire, and if they so wish, to stand for re-election on an annual basis at the Annual General Meeting. Any Member of the Charity may stand for election as a Trustee at the Annual General Meeting.

Newly appointed Trustees receive an induction, copies of relevant documentation, and are directed to relevant guidance on the responsibilities of a Trustee.

The constitution stipulates a maximum of eight Trustees and a minimum of three. The Trustees are entitled to co-opt relevant specialists onto the Board of Trustees but no more than two Trustees will be co-opted at any point in time.

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Objectives and Activities

Charitable purposes

ACFRG's main purposes are set out in the constitution and are:

- The advancement of health, the saving of lives.
- To provide pre-hospital emergency care on behalf of the Scottish Ambulance Service in accordance with the first responder callout system set out by the Scottish Ambulance Service.

A Community First Responder is a person trained, as a minimum, in basic life support and the use of a defibrillator, who attends a potentially life threatening emergency.

The purpose of Aberfeldy Community First Responders Group (ACFRG) Scottish Charity No SC047017 is to provide assistance to those experiencing a medical emergency and most importantly to start and maintain the CHAIN OF SURVIVAL in CARDIAC ARREST patients until a fully equipped ambulance arrives.

ACFRG are based in Highland Perthshire, geographically an area where emergency medical service response is likely to be delayed beyond the critical first 8-10 minutes.

Activities

ACFRG is staffed entirely by volunteers and comprises a Board of Trustees and a number of volunteers who have been trained by the Scottish Ambulance Service. The volunteers are on call to attend medical emergencies in and around Aberfeldy during "GP out of hours" while an ambulance is on its way. The volunteers carry fully equipped kit bags that enable them to take and record the vital signs of patients, to assist with breathing difficulties and to attend to cardiac arrests. The volunteers are not permitted to prescribe or deliver medical treatments except in the case of suspected drug overdoses.

First Responders attend monthly training updates to maintain appropriate levels of competence. In addition, individual skills assessments are carried out every 6 months, monitored by SAS staff.

Community First Responders are trained by SAS and are required to adhere to certain policies and procedures as instructed by SAS including safeguarding GDPR and the detailing of call out particulars.

Achievements and Performance

ACFRG has continued to attend emergency medical cases when called to do so by The Scottish Ambulance Service. We have been operating with 8 trained first responders, who have been on call for a total of 5,416 hours, and have attended 49 call outs in the year under review.

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Financial Review

For the year ended 31 December 2025 the Trustees took a conscious decision to restrict fund raising because funds brought forward were sufficient to meet routine running costs and because the Trustees intend to launch a significant fund raising campaign in 2026 ahead of replacing defibrillators in 2027. In the year to 31 December 2025, ACFRG did not apply for any grant funding and, therefore, raised total income of just £503 (2024 - £4,250).

Expenditure in the year amounted to £2,481 (2024 - £2,132) which resulted in a net deficit for the year of £1,978 (2024 surplus - £2,118)

The accounts are prepared on a receipts and payments basis, such that the accumulated annual surpluses are held entirely in bank balances, which totalled £8,229 at 31 December 2025 (2024 - £10,207). Looking to the future, we will continue to raise funds from charitable trusts and at local events to broadly cover routine running costs. In addition, the Trustees will initiate targeted fund raising events so as to build up reserves for the replacement of medical and training equipment as and when required.

Reserves Policy

The Trustees' policy is to maintain general reserves at a minimum of £1,000 as a contingency against any unexpected expenditure. In addition, designated reserves will be accumulated through fund raising initiatives for the purchase of medical equipment. This is particularly relevant to the replacement of our 10 defibrillators which have a 10 year life and which currently cost up to £2,000 each. The general reserves at 31 December 2025 were £1,047 (2024 - £2,155). In addition, at 31 December 2025 the Trustees had designated a total of £7,182 as an equipment replacement reserve (2024 - £8,052). It is intended to replace defibrillators on a rolling basis after the initial units, which were purchased in 2017, reach their end of life. The Charity does not have access to any overdraft or loan facilities and the Trustees do not intend to enter into any such arrangements.

Plans for the future period

With just 8 active first responders we will cover as much of the "GP out of hours" time as we possibly can, but this will be limited. We will continue to focus on recruitment of new volunteers in an effort to boost our numbers and increase future coverage.

Thanks

On behalf of the Trustees, I would like to express our sincere thanks to the SAS for their assistance with training and, most importantly, to our volunteers who have demonstrated huge enthusiasm and commitment over the 9 years since ACFRG was formed.



Rick Foulsham
Chairman
23 February 2026

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Statement of Trustees' Responsibilities

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

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Statement of Receipts and Payments for the year ended 31 December 2025

	note	Year ended 31-Dec-25 £	Year ended 31-Dec-24 £
Receipts			
Donations	4	13	250
Grants	5	-	4,000
Receipts from fundraising activities	6	490	-
Total receipts		<u>503</u>	<u>4,250</u>
Payments			
Payments relating directly to charitable activities	7	2,481	2,132
Total payments		<u>2,481</u>	<u>2,132</u>
Net incoming / (outgoing) resources		<u>(1,978)</u>	<u>2,118</u>

Statement of Balances

	2025 £	2024 £
Cash and bank balances at start of year	10,207	8,089
Surplus / (deficit) for year	(1,978)	2,118
Cash and bank balances at end of year	<u>8,229</u>	<u>10,207</u>

Unrestricted Funds

General reserves	8	1,047	2,155
Designated reserves	8	7,182	8,052
Total Funds		<u>8,229</u>	<u>10,207</u>

Signed on behalf of the Trustees



Rick Foulsham
Chairman
23 February 2026



Adrian Ewer
Treasurer
23 February 2026

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Notes to the Accounts - for the year ended 31 December 2025

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

All of the Charity's funds are held on an unrestricted basis. Unrestricted funds are those that may be used at the discretion of the Trustees in the furtherance of the objects of the Charity. The Trustees maintain a single unrestricted fund for the day to day running of the Charity.

3 Related party transactions

The Charity's insurance policy includes Trustee Indemnity Insurance for all its Trustees. No remuneration was paid to any of the Trustees or any connected person during the year (2024 - £nil).

4 Donations

	2025 £	2024 £
Individual donors	13	-
Community groups	-	250
	<u>13</u>	<u>250</u>

5 Grants

	2025 £	2024 £
Grants from charitable trust funds	-	4,000
	<u>-</u>	<u>4,000</u>

6 Receipts from fundraising activities

	2025 £	2024 £
Quiz night	490	-
	<u>490</u>	<u>-</u>

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7 Cost of charitable activities

	2025 £	2024 £
Administrative expenses	8	83
Volunteer costs	242	43
Insurance	412	358
Uniforms and protective clothing	213	-
Consumables	1,354	1,392
Website/internet service provider	252	256
	<u>2,481</u>	<u>2,132</u>

8 Charity funds analysis

As set out in the reserves policy, ACFRG intends to build up an equipment replacement reserve in order to accumulate sufficient funds to replace the defibrillators over a 10 year cycle and the defibrillator batteries over a 5 year cycle. The use of this reserve will remain at the sole discretion of the Trustees.

	2005 £	2004 £
Unrestricted Reserves		
General Reserve		
Balance at start of year	2,155	1,037
Surplus / (deficit) for the year	(1,978)	2,118
Transfer from / (to) Equipment Replacement Reserve	870	(1,000)
Balance at end of year	<u>1,047</u>	<u>2,155</u>
Designated		
Equipment Replacement Reserve		
Balance at start of year	8,052	7,052
Transfer from / (to) General Reserve	(870)	1,000
Balance at end of year	<u>7,182</u>	<u>8,052</u>
Total reserves		
General Reserve	1,047	2,155
Equipment Replacement Reserve	7,182	8,052
Total at end of year	<u>8,229</u>	<u>10,207</u>

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Independent Examiner's Report to the Trustees of Aberfeldy Community First Responders Group

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

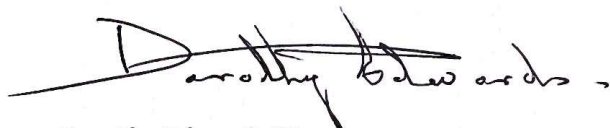
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Dorothy Edwards CA

Member of The Institute of Chartered Accountants of Scotland:

Carn na Fion

Boltachan, Aberfeldy

Perthshire PH15 2LB

23 February 2026