



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1/1/2024 Period start date To 31/12/2024 Period end date

Charity name: Save a Child's Heart

Charity registration number: 1077939

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide funds for medical care and treatment for children from developing countries. To provide funds for training of medical personnel from developing countries for the benefit of SACH children.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Raising funds for the training of a doctor, funds for the running costs of an ambulance and for the surgery for children born with heart disease from developing countries.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issues by the Charity Commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Our aim is to bring health care to children born with congenital heart disease in countries where treatment is not possible due to the lack of facilities and trained doctors. In relation to this, we have paid for the training of a doctor, Dr Sivan Elkarat, raised funds for medical equipment and paid for surgeries on children.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At 31/12/2024 the charity had net funds of £7,028, all of which was unrestricted.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity aims to hold sufficient reserves to support future planned activities.
Amount of reserves held	Para 1.22	Reserves of £7,028 were held at 31/12/2024.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Declaration of Trust dated 26/4/1999
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Unincorporated charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Approved by trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Save a Child's Heart
Other name the charity uses	N/A
Registered charity number	1077939
Charity's principal address	25 Crown Walk Apsley Lock Hemel Hempstead Hertfordshire HP3 9WS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	W Felman			
2	D Silverston			
3	D Cohen			
4	S Dawood			
5	S Franks			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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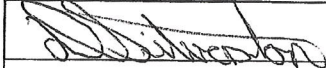
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	DAVID GEOFFREY SILVERSTON	
Position (eg Secretary, Chair, etc)	TREASURER/TRUSTEE	
Date	3/10/25	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

Save a Child's Heart

On accounts for the year ended

31 December 2024

Charity no
(if any)

1077939

Set out on pages

CC17 pages 1-6 for the year ended 31 December 2024

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

G Pready

Date:

9/10/2025

Name:

Gary Pready, on behalf of Gravita Audit Oxford LLP

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

Park Central, 40-41 Park End Street, Oxford OX1 1JD

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name: Save a Child's Heart			Charity No (if any) 1077939		
Annual accounts for the period					
Period start date		01/01/2024	To	Period end date 31/12/2024	

Section A

Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies
Charitable activities
Other trading activities
Investments
Separate material item of income
Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds
Charitable activities
Separate material item of expense
Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use
Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	72,573	-	-	72,573	135,667
S02	-	-	-	-	19,360
S03	-	-	-	-	-
S04	-	-	-	-	-
S05	-	-	-	-	-
S06	-	-	-	-	279
S07	72,573	-	-	72,573	155,306
S08	-	-	-	-	-
S09	80,345	28,000	-	108,345	186,080
S10	-	-	-	-	-
S11	3,580	-	-	3,580	5,036
S12	83,925	28,000	-	111,925	191,116
S13	- 11,352	- 28,000	-	- 39,352	- 35,810
S14	-	-	-	-	-
S15	- 11,352	- 28,000	-	- 39,352	- 35,810
S16	-	-	-	-	-
S17	5,852	- 5,852	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	- 5,500	- 33,852	-	- 39,352	- 35,810
S21	12,528	33,852	-	46,380	82,190
S22	7,028	-	-	7,028	46,380

Charity Name: Save a Child's Heart		Charity No	1077939
Annual accounts for the period		Period start date: 1/1/2024	To period end date: 31/12/2024
Section B Balance sheet			

Section B

Balance Sheet

		Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	199	-	-	199	199
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	199	-	-	199	199
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	6,829	-	-	6,829	46,181
Total current assets		B10	6,829	-	-	6,829	46,181
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	6,829	-	-	6,829	46,181
Total assets less current liabilities		B13	7,028	-	-	7,028	46,380
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	7,028	-	-	7,028	46,380
Funds of the Charity							
Endowment funds (Note 27)		B17	-			-	-
Restricted income funds (Note 27)		B18	-	-		-	33,852
Unrestricted funds		B19	7,028		-	7,028	12,528
Revaluation reserve		B20				-	
Fair value reserve		B21					
Total funds		B22	7,028	-	-	7,028	46,380

Signed by one or two trustees/directors on behalf of all the trustees/directors



Print Name	Date of approval dd/mm/yyyy
DAVID SILVERSTON	3/10/2025

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.* ☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* ☐ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* ☐ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* ☐ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	72,573	-	-	72,573	135,667
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		72,573	-	-	72,573	135,667
Charitable activities:	Charity Trust	-	-	-	-	19,360
	Other	-	-	-	-	279
	Total	-	-	-	-	19,639
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		72,573	-	-	72,573	155,306

Section C Notes to the accounts (cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Expenses incurred on events	1,145	-	-	1,145	1,052	28	-	1,080
Medical equipment	-	-	-	-	5,000	-	-	5,000
SACH-Israel	79,200	-	-	79,200	81,600	70,400	-	152,000
Dr Sivan Elkarat - medical training scholarship	-	28,000	-	28,000	28,000	-	-	28,000
Total expenditure on charitable activities	80,345	28,000	-	108,345	115,652	70,428	-	186,080
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Bank fees and card charges	217	-	-	217	269	-	-	269
Insurance	428	-	-	428	428	-	-	428
Just giving fee	446	-	-	446	360	-	-	360
General expenses	2,489	-	-	2,489	3,979	-	-	3,979
Total other expenditure	3,580	-	-	3,580	5,036	-	-	5,036
TOTAL EXPENDITURE	83,925	28,000	-	111,925	120,688	70,428	-	191,116

Section C

Notes to the accounts

(cont)

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
6,829	46,181
-	-
6,829	46,181