

Charity registration number 1120557

Company registration number 06329763 (England and Wales)

CHILDREN'S HEARTS UK

(FORMERLY THE CHILDREN'S HEART FEDERATION)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J S Wootton (Chair)	
	R I Preedy (Treasurer)	
	P M Willgoss (Vice-Chair)	
	R L Craven	
	K L Tomlin	
	T D McCauley	
	G R Armstrong	(Appointed 7 July 2025)
Charity number	1120557	
Company number	06329763	
Registered office	24-28 Brockenhurst Road	
	Ascot	
	Berkshire	
	SL5 9DL	
Independent examiner	Carpenter Box	
	Amelia House	
	Crescent Road	
	Worthing	
	West Sussex	
	BN11 1RL	

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
CONTENTS**

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MAY 2025**

The trustees present their report and financial statements for the year ended 31 May 2025.

Children's Hearts UK (formerly the Children's Heart Federation until 22 January 2025) is a leading UK children's heart charity working to meet the needs of children and young people with congenital and acquired heart conditions (CHD) and their families. We are parent-led and pride ourselves on providing expert, direct and empathetic support.

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 charitable company's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Heart conditions are the most common defect present at birth in the UK. 1 in 100 children are born with a congenital heart defect, 20–30% of which will require surgery within the first year of life. Thousands more children will acquire a heart condition in infancy each year.

Our objectives are to provide recognition, research, and resources to support those affected by children's heart conditions. We work collaboratively with individuals and organisations to inform, inspire and improve the lives of children with congenital and acquired heart disease.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake to meet public benefit. The board has considered the criteria laid down within the guidance and believe that in all respects the charity fulfils those criteria in its day-to-day operations.

Achievements and performance

Our committed team, alongside our dedicated volunteers, continue to drive forward our vision: that every child with a heart condition has their medical and social needs met, enabling them to live the fullest lives possible. Over the past year, our reach, influence and activity have continued to grow.

- We undertook a comprehensive organisational rebrand to strengthen our contemporary relevance and accessibility for the families we support, laying strong foundations to support heart families for generations to come.
- We continued to provide specialist, tailored support to children with heart conditions and their families and carers, delivering detailed guidance on childhood heart conditions and associated lifestyle management through our information sheets, dedicated support telephone service and in-person support.
- We hosted four in-person family activity days, creating safe and inclusive spaces for children with heart conditions to build confidence, strengthen family bonds and develop vital peer support networks.
- Alongside this, we delivered four online Coffee & Question events, enabling children, parents and carers to connect with one another and have their questions answered by experts on key topics, including mental health for carers, body image for young people with heart conditions, and Individual Healthcare Plans in school settings.
- To support children and young people in managing their conditions safely at home, we provided specialist equipment, including 30 INR machines.
- Our peer support network continued to thrive through the ongoing development of Pulse Parents, now supporting 349 parents and carers. This online forum is complemented by monthly interactive question-and-answer sessions with experts on topics most relevant to heart families.
- We provided Molly's Dollies to 97 children with heart conditions, offering comfort, reassurance and a companion throughout their heart journey.
- We amplified the voices of children with heart conditions by representing them at eight conferences and summits across the country, ensuring we remain informed about the latest advances, best practice and changes within clinical care.

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025**

- Our influence also extended internationally, with attendance at two global conferences; the Global ARCH Summit and the European Congenital Heart Disease Organisation (ECHDO) AGM, facilitating discussion on the experiences of children with heart conditions in the UK with peers across Europe and beyond. This engagement culminated in our trustee, Karen Tomlin, being elected President of ECHDO.
- We maintained an active role within national and local healthcare decision-making structures, participating as members of the NHS Congenital Heart Disease Clinical Reference Group and the local Integrated Care Board Patient and Engagement Forum. This ensured that the voices of children with heart conditions continued to inform decisions about their care.
- Finally, we secured a place on the Executive Committee of the newly formed Congenital Heart Disease Research Network. This pivotal role enables us to engage meaningfully with emerging research projects and uphold our responsibility to advance the priorities identified through the CHD research priority-setting partnership in which we previously participated.

Financial review

The majority of our funds came from companies and grant-making trusts and foundations. We are also so grateful to individuals and communities who contributed to our efforts, completing fundraising challenges and self-led activities. We rely on all of these funders to make a difference to the lives of children with heart conditions and their families and thank them for their generous support.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Unrestricted reserves at the year ended 31 May 2025 of £73,019 (2024: £123,185) exceeded the reserves policy and the trustees are looking to expand the charity's capacity to deliver its existing services as well as developing new areas within the scope of its objectives. In addition to the unrestricted reserves, the charity held restricted reserves of £89,299 (2024: £78,600) at the year ended 31 May 2025.

Risk assessment

The trustees have assessed the major financial and non-financial risks to which Children's Hearts UK is exposed, along with the systems, operating procedures and insurances in force, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future

We will continue to centre our services on the needs and lived experiences of children with heart conditions, and their parents and carers, ensuring their voices guide everything we do. Alongside this, we will share our expertise with policymakers and service providers, while maintaining our strong commitment to delivering direct, practical support to heart families. We will broaden our reach to families from diverse communities through inclusive and accessible information and communication technologies, and we will continually adapt our services to respond to the evolving and contemporary needs of heart families.

Structure, governance and management

Children's Hearts UK is a charitable company limited by guarantee. Children's Hearts UK is governed by the Board of Trustees with a broad range of experience and skills as well as knowledge of congenital heart conditions, including accountancy, nursing, diversity and inclusion. The Board is responsible for setting the strategic direction of the charity and the Chair is responsible for operational matters. The Board meets five times per year, with a focus on monitoring outcomes and strategic decision-making. The operational activities are delegated to the chief executive. The support given by the members of the Board has been invaluable and is very much appreciated.

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025**

The trustees, who were also the directors for the purposes of company law, who served during the year were:

J S Wootton (Chair)	
R I Preedy (Treasurer)	
P M Willgoss (Vice-Chair)	
C M Stringfellow	(Resigned 24 July 2025)
R L Craven	
K L Tomlin	
T D McCauley	
G R Armstrong	(Appointed 7 July 2025)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Staff and volunteers

Children's Hearts UK employs a small team of staff to deliver its services, supported by a team of skilled and committed volunteers. The Board of Trustees very much appreciate the tremendous work done by our staff and volunteers.

Members

Children's Heart's UK member groups are:

- Cardiomyopathy UK
- Chest, Heart & Stroke Scotland
- Children's Heart Association
- Children's Heart Unit Fund
- CRY (Cardiac Risk in the Young)
- Downs Syndrome Association
- Heart Children Ireland
- Heart Heroes
- Heartbeat Northern Ireland
- Heartline Families
- Kawasaki Disease UK
- Lagans Foundation
- Max Appeal
- Societi
- Somerville Heart Foundation
- Team 1C
- The Brompton Foundation
- The Scottish Association for Children with Heart Disorders
- Ups & Downs Southwest
- Young at Heart

The trustees' report was approved by the Board of Trustees.

R I Preedy (Treasurer)
Trustee
Dated: 17 February 2026

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MAY 2025**

The trustees, who are also the directors of Children's Hearts UK for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CHILDREN'S HEARTS UK**

I report to the trustees on my examination of the financial statements of Children's Hearts UK (the charitable company) for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Robin Evans BA FCA CTA DChA

Carpenter Box
Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 23 February 2026

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	89,959	46,856	136,815	95,407	83,331	178,738
Investments	3	4,478	-	4,478	3,861	-	3,861
Total income		<u>94,437</u>	<u>46,856</u>	<u>141,293</u>	<u>99,268</u>	<u>83,331</u>	<u>182,599</u>
Expenditure on:							
Raising funds	4	29,945	-	29,945	33,500	-	33,500
Charitable activities	5	126,489	24,326	150,815	119,587	23,502	143,089
Total expenditure		<u>156,434</u>	<u>24,326</u>	<u>180,760</u>	<u>153,087</u>	<u>23,502</u>	<u>176,589</u>
Net income/(expenditure)		<u>(61,997)</u>	<u>22,530</u>	<u>(39,467)</u>	<u>(53,819)</u>	<u>59,829</u>	<u>6,010</u>
Transfers between funds	11	11,831	(11,831)	-	525	(525)	-
Net movement in funds		<u>(50,166)</u>	<u>10,699</u>	<u>(39,467)</u>	<u>(53,294)</u>	<u>59,304</u>	<u>6,010</u>
Reconciliation of funds:							
Fund balances at 1 June 2024		123,185	78,600	201,785	176,479	19,296	195,775
Fund balances at 31 May 2025		<u>73,019</u>	<u>89,299</u>	<u>162,318</u>	<u>123,185</u>	<u>78,600</u>	<u>201,785</u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
BALANCE SHEET
AS AT 31 MAY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		165,979		205,255	
Creditors: amounts falling due within one year	10	3,661		3,470	
Net current assets			162,318		201,785
The funds of the charitable company					
Restricted income funds	11		89,299		78,600
Unrestricted funds	12		73,019		123,185
			162,318		201,785

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17 February 2026

R I Preedy (Treasurer)
Trustee

Company registration number 06329763 (England and Wales)

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

1 Accounting policies

Charity information

Children's Hearts UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 24-28 Brockenhurst Road, Ascot, Berkshire, SL5 9DL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including the impact of subsequent events, in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	83,959	46,856	130,815	95,407	83,331	178,738
Legacies receivable	6,000	-	6,000	-	-	-
	<u>89,959</u>	<u>46,856</u>	<u>136,815</u>	<u>95,407</u>	<u>83,331</u>	<u>178,738</u>

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>4,478</u>	<u>3,861</u>

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	16,254	20,070
Staff costs	13,691	13,430
	<u>29,945</u>	<u>33,500</u>

CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

5 Expenditure on charitable activities									
	Information and advice 2025	Family support 2025	Core 2025	Total 2025	Information and advice 2024	Family support 2024	Core 2024	Total 2024	
	£	£	£	£	£	£	£	£	
Direct costs									
Staff costs	19,016	19,016	22,180	60,212	17,138	17,138	22,728	57,004	
Direct costs	9,518	23,099	-	32,617	6,402	21,772	-	28,174	
	28,534	42,115	22,180	92,829	23,540	38,910	22,728	85,178	
Share of support and governance costs (see note 6)									
Support	8,862	8,862	22,767	40,491	8,654	8,654	24,385	41,693	
Governance	4,843	4,843	7,809	17,495	4,237	4,237	7,744	16,218	
	42,239	55,820	52,756	150,815	36,431	51,801	54,857	143,089	
Analysis by fund									
Unrestricted funds	38,223	35,510	52,756	126,489	36,431	28,299	54,857	119,587	
Restricted funds	4,016	20,310	-	24,326	-	23,502	-	23,502	
	42,239	55,820	52,756	150,815	36,431	51,801	54,857	143,089	

CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

6 Support costs allocated to activities

		2025	2024
		£	£
	Basis of allocation		
Staff costs	<i>Time spent</i>	13,110	13,235
Staff training and welfare	<i>Time spent</i>	247	1,342
Printing, postage & stationery	<i>Direct</i>	686	3,579
Advertising & marketing	<i>Direct</i>	10,591	11,124
Travel & accommodation	<i>Direct</i>	8,199	4,237
Finance costs	<i>Direct</i>	107	260
Rent & rates	<i>Direct</i>	5,134	5,097
Insurance	<i>Direct</i>	292	300
Depreciation	<i>Direct</i>	-	303
Other support costs	<i>Direct</i>	2,125	1,811
Conferences and meetings	<i>Direct</i>	-	405
Governance costs		17,495	16,218
		<u>57,986</u>	<u>57,911</u>
		<u><u>57,986</u></u>	<u><u>57,911</u></u>
Analysed between:			
Information and advice		13,705	12,891
Family support		13,705	12,891
Core		30,576	32,129
		<u>57,986</u>	<u>57,911</u>
		<u><u>57,986</u></u>	<u><u>57,911</u></u>
		2025	2024
		£	£
Governance costs comprise:			
Staff costs		7,891	8,115
Accountancy		3,504	2,982
Legal and professional		-	29
Trustees expenses		3,154	1,803
Other governance costs		2,946	3,289
		<u>17,495</u>	<u>16,218</u>
		<u><u>17,495</u></u>	<u><u>16,218</u></u>

Governance costs include payments to the Independent Examiner of £3,504 (2024: £2,982) for the preparation and independent examination of the financial statements.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits during the year. 6 of the trustees (2024: 7) were reimbursed travel expenses totalling £2,879 (2024: £1,803).

CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Charitable activities	3	3
Support	1	1
	<hr/>	<hr/>
Total	4	4
	<hr/>	<hr/>

Employment costs	2025	2024
	£	£
Wages and salaries	88,913	85,688
Other pension costs	5,991	6,096
	<hr/>	<hr/>
	94,904	91,784
	<hr/>	<hr/>

The aggregate remuneration payable to key management personnel during the year, inclusive of social security and pension costs, was £61,140 (2024: £58,291).

There were no employees whose annual remuneration was £60,000 or more in the current or the prior year.

9 Taxation

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

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	517	-
Accruals and deferred income	3,144	3,470
	<hr/>	<hr/>
	3,661	3,470
	<hr/>	<hr/>

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MAY 2025

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 June 2023	Incoming resources	Resources expended	Transfers	Balance at 1 June 2024	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£	£	£
The Sweetpea Charitable Trust	691	-	-	(691)	-	-	-	-
The Mickleham Trust	2,000	-	-	(2,000)	-	-	-	-
Felicity Wilde Trust	3,500	-	-	(3,500)	-	-	-	-
Boost Charitable Trust	750	-	-	(750)	-	-	-	-
The Whitehill Chase Foundation	5,200	-	-	(5,200)	-	-	-	-
Birmingham Hospital Saturday Fund	1,155	-	-	(1,155)	-	-	-	-
British Humane Association	6,000	-	-	(6,000)	-	-	-	-
INR Machines	-	19,881	(15,651)	15,855	20,085	1,825	(6,820)	-
Activity Days	-	10,972	(5,107)	2,225	8,090	10,675	(13,490)	-
Molly's Dollies	-	4,859	(85)	691	4,695	2,985	(1,742)	-
Bereavement Page	-	4,014	(1,014)	-	3,000	-	(864)	(2,136)
VR Headsets	-	39,330	-	-	39,330	20,666	-	-
Coffee & Questions	-	3,400	-	-	3,400	-	(1,410)	(1,990)
Information / Books	-	875	(875)	-	-	-	-	-
EuroHearts Finland	-	-	-	-	-	3,000	-	-
Running Costs	-	-	-	-	-	7,705	-	(7,705)
	19,296	83,331	(23,502)	(525)	78,600	46,856	(24,326)	(11,831)
								89,299

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MAY 2025

11	Restricted funds	(Continued)
	The Sweepsta Charitable Trust	
	This grant was received to support the 'Molly's Dollies' project. The balance on this fund was transferred to the 'Molly's Dollies' fund during the previous year.	
	The Mickleham Trust	
	This grant was received to fund a Norfolk-based activity day. The balance on this fund transferred to the 'Activity Days' fund during the previous year.	
	Felicity Wilde Trust	
	This grant was received to fund the purchase of INR machines. The balance on this fund was transferred to the 'INR Machines' fund during the previous year.	
	Boost Charitable Trust	
	This grant was received to fund a pilot exercise programme activity day. The balance on this fund transferred to the 'Activity Days' fund during the previous year.	
	The Whitehill Chase Foundation	
	This grant was received to fund the purchase of INR machines. The balance on this fund was transferred to the 'INR Machines' fund during the previous year.	
	Birmingham Hospital Saturday Fund	
	This grant was received to fund the purchase of INR machines. The balance on this fund was transferred to the 'INR Machines' fund during the previous year.	
	British Humane Association	
	This grant was received to fund the purchase of INR machines. The balance on this fund was transferred to the 'INR Machines' fund during the previous year.	
	INR Machines	
	This fund is restricted for the purpose of funding the purchase of INR machines.	
	Activity Days	
	This fund is restricted for the purpose of funding activity days. There has been a transfer of £525 from this fund to unrestricted funds; this related to expenditure that was incurred in the prior year relating to an activity day, which was included within unrestricted expenditure, and has therefore been reclassified to offset restricted income reserves.	
	Molly's Dollies	
	This fund is restricted for the purpose of supporting the 'Molly's Dollies' project.	

**CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MAY 2025

11 Restricted funds

(Continued)

Bereavement Page

This fund is restricted for the purpose of developing an online dedication page. This initiative was to create a shared safe space for loved ones to connect, share stories, and pay tribute to children who have lost their battles with heart conditions.

VR Headsets

This fund is restricted for the purpose of funding the purchase of VR headsets for Level 1 Cardiac Units.

Coffee & Questions

This fund is restricted for the purpose of supporting the 'Coffee & Questions' project.

Information / Books

This fund is restricted for the purpose of funding the creation and publication of information packs and books for families and cardiac wards.

EuroHearts Finland

This fund is restricted for the purpose of funding attendance at a Summer Camp for children with heart conditions.

Running Costs

This fund is restricted for the purpose of supporting the running costs of the charity.

CHILDREN'S HEARTS UK
(FORMERLY THE CHILDREN'S HEART FEDERATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

12 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.

	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
General funds	123,185	94,437	(156,434)	11,831	73,019
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
General funds	176,479	99,268	(153,087)	525	123,185
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
Fund balances at 31 May 2025 are represented by:			
Current assets/(liabilities)	73,019	89,299	162,318
	<u> </u>	<u> </u>	<u> </u>
	73,019	89,299	162,318
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
Fund balances at 31 May 2024 are represented by:			
Current assets/(liabilities)	123,185	78,600	201,785
	<u> </u>	<u> </u>	<u> </u>
	123,185	78,600	201,785
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.