

TRUSTEES ANNUAL REPORT

Period Start Date 01-01-2022 Period End Date 31-12-2023

The Heart Rehabilitation Organisation Of Berkshire (THROB)

Charity No 1132434

OBJECTIVES AND ACTIVITIES

The relief of sickness and the preservation and protection of good health by the promotion and support of cardiac rehabilitation in any charitable way the trustees see fit.

THROB supports rehabilitation classes in and around Berkshire via referrals or assessments with BACPR trained exercise trainers. We support exercise trainers to obtain their BACPR qualifications and arrange social events for members. We supply and maintain exercise equipment to exercise venues.

After discussion at committee meetings we will supply portable defibrillators to public places when contacted by external parties. All our classes are open to the public regardless of membership to THROB.

ACHIEVEMENTS AND PERFORMANCE

During the covid pandemic we organised Zoom classes for those who wished to take advantage of them. We continued to support re-validation of our BACPR exercise trainers and this of course benefits the wider society outside of their THROB commitments.

Due to the pandemic and consequent NHS restrictions the number of supported classes have reduced significantly and we have concentrated our efforts to restore these by engaging with the local NHS trusts. This has had some success and we are now seeing referrals to our exercise classes increasing.

FINANCIAL REVIEW

This year we were grateful to receive a huge legacy from a previous trustee which has secured THROB's future for many years to come.

We hold reserves with Shawbrook Bank and Virgin Money as we keep little in our current account and would use them to top up the current account and provide a small income as we do not actively fund raise.

The legacy referred to earlier has initially been deposited in a savings account with Virgin Money and amounted to £292,000. This money we will distribute to several savings accounts to reduce our risk and by taking advantage of the FSCS compensation scheme until we can find a suitable cause to support related to the core objects of our constitution.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is unincorporated and governed by a constitution adopted on 22nd October 2009.

Appointment of any new trustee would be discussed at a committee meeting after due diligence had been carried out.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name The Heart Rehabilitation Organisation Of Berkshire
(THROB)

Registered Charity Number 1132434

Charity principal Address 13, Bean Oak Road Wokingham Berkshire
RG40 1RH

Trustee Names

Lynn Christine Warner	Chairperson
Keith Daniel Jarvis	Treasurer
Barbera Wendy Sivyer	Secretary
Sydney John Barker	
David Peter Grant	

DECLARATIONS

Signed on behalf of charities trustees,

A handwritten signature in dark ink, appearing to read 'K.D. Jarvis', written in a cursive style.

Keith Daniel Jarvis

Treasurer

28-04-2023

THE HEART REHABILITATION ORGANISATION OF BERKSHIRE (THROB)				1132434		
Annual accounts for the period						
Period start date	1st January 2022	To	Period end date	31st December 2022		

Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	295,987	-	-	295,987	5,040
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	1,201	-	-	1,201	16
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	297,187	-	-	297,187	5,056
Resources expended (Note 4)					
Expenditure on:					
Raising funds	-	-	226	226	-
Charitable activities	-	-	2,605	2,605	4,599
Separate material item of expense	-	-	-	-	-
Other	-	-	763	763	-
Total	-	-	3,594	3,594	4,599
Net income/(expenditure) before investment gains/(losses)	297,187	-	-	293,593	457
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	297,187	-	-	293,593	457
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	297,187	-	-	293,593	457
Reconciliation of funds:					
Total funds brought forward	-	-	44,410	44,410	43,953
Total funds carried forward	297,187	-	40,815	338,003	44,410

Section B

Balance sheet

		Guidance Notes			
			Unrestricted funds	Restricted income funds	Total this year
			£	£	£
			F01	F02	F04
Fixed assets					
Intangible assets	(Note 15)	B01	-	-	-
Tangible assets	(Note 14)	B02	-	-	-
Heritage assets	(Note 16)	B03	-	-	-
Investments	(Note 17)	B04	-	-	-
	Total fixed assets	B05	-	-	-
Current assets					
Stocks	(Note 18)	B06	-	-	-
Debtors	(Note 19)	B07	-	-	-
Investments	(Note 17.4)	B08	-	-	-
Cash at bank and in hand	(Note 24)	B09	338,073	-	338,073
	Total current assets	B10	338,073	-	338,073
Creditors: amounts falling due within one year	(Note 20)	B11	360	-	360
	Net current assets/(liabilities)	B12	337,713	-	337,713
	Total assets less current liabilities	B13	337,713	-	337,713
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-
Provisions for liabilities		B15	-	-	-
	Total net assets or liabilities	B16	337,713	-	337,713
Funds of the Charity					
Endowment funds	(Note 27)	B17	-		-
Restricted income funds	(Note 27)	B18		-	-
Unrestricted funds		B19			337,713
Revaluation reserve		B20			-
	Total funds	B21	-	-	337,713

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

Signature	Print Name



**Total last
year
£**

F05

-
-
-
-
-

-
-
-
44,410
44,410

-

44,410

44,410

-
-

44,410

-
-
44,410
44,410

Date of approval dd/mm/yyyy

Section C Notes to the accounts

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:

- 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
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

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;

Disclosure of any uncertainties that make the going concern assumption doubtful;

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.

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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.	

Section C

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GE PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds dete

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

--

Reconciliation of net income/(net expenditure) per previ 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

--

Notes to the accounts

Section 35 of FRS102, requires 3 reconciliations to be

GENERALLY ACCEPTED ACCOUNTING

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rmind under FRS 102

ous GAAP to net income/(net expenditure) under FRS

Note 2

Accounting policies

2.2 INCOME

*This standard list of accounting policies has been applied b
different or additional policy has been adopted then this is*

Recognition of income	<p>These are included in the Stat</p> <ul style="list-style-type: none"> • the charity becomes ent • it is more likely than not • the monetary value can
Offsetting	<p>There has been no offsetting r permitted by the FRS 102 SOI</p>
Grants and donations	<p>Grants and donations are only criteria are met (5.10 to 5.12</p>
Legacies	<p>In the case of performance re that the charity has provided only occurs when the perform</p> <p>Legacies are included in the S grant of probate, the executor estate and any conditions att charity or have been met.</p>
Government grants	<p>The charity has received gove</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included Any Gift Aid amount recovere treated as an addition to the s terms of the appeal have spe</p>
Contractual income and performance related grants	<p>This is only included in the So services or met the performar</p>
Donated goods	<p>Donated goods are measured exchanged) unless impractica</p> <p>The cost of any stock of good: the fair value of those gifts at receipt. In the reporting peric as an expense at the carrying</p> <p>Donated goods for resale are expected proceeds from sale from other trading activities' v sheet. On its sale the value o activities' and the proceeds fr activities'.</p> <p>Goods donated for on-going u and included in the SoFA as in</p>

	Gifts in kind for use by the charity when receivable.
Donated services and facilities	Donated services and facilities gift to the charity provided the charity has a written agreement with the donor. Donated services and facilities with an equivalent amount received from the donor in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts and must be measured reliably.
Income from membership subscriptions	Membership subscriptions received from members. Legacies. Membership subscriptions where benefits are recognised as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included if the criteria are met (5.10 to 5.12 in the SoFA).
Investment gains and losses	This includes any realised or unrealised gains or losses from investments in any gain or loss resulting from the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where there is a constructive obligation and the obligation can be measured reliably.
Governance and support costs	Support costs have been allocated to governance. Governance costs comprise a proportion of the total support costs in compliance with regulation and the charity's constitution. Support costs include central services, support categories on a basis consistent with the charity's floor areas, or per capita, staff costs.
Grants with performance conditions	Where the charity gives a grant on the basis of a service or output to be provided by the recipient of the grant has provided.
Grants payable without performance conditions	Where there are no conditions attached to the grant, the charity realistically avoid the commitment to the grant is recognised.
Redundancy cost	The charity made no redundancy payments.

Deferred income	No material item of deferred i
Creditors	The charity has creditors whic discounts
Provisions for liabilities	A liability is measured on recc measured at the best estimat reporting date
Basic financial instruments	The charity accounts for basic paragraph 11.7 FRS102 SORP 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they c They are valued at cost.
Intangible fixed assets	The depreciation rates and m The charity has intangible fixe physical substance but are ide or legal rights. The amortisat
Heritage assets	They are valued at cost. The charity has heritage asse scientific, technological, geop maintained principally for the rates and methods used as di
Investments	They are valued at cost. Fixed asset investments in qu valued at initially at cost and end. The same treatment is a measured reliably in which ca Investments held for resale or maturity date of less than 1 y
Stocks and work in progress	Stocks held for sale as part of realisable value. Goods or services provided as based on the service potentia Work in progress is valued at
Debtors	Debtors (including trade debt settlement amount after any i they are measured at the casl
Current asset	The charity has has investmei equivalents with a maturity d

**Current asset
investments**

equivalents with a maturity of
equivalents with a maturity di
to meet short term cash comr

They are valued at fair value (

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

by the charity except for those ticked "No" or "N/a". Where a detailed in the box below.

Statement of Financial Activities (SoFA) when:

related to the resources;

that the trustees will receive the resources; and

be measured with sufficient reliability.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

of assets and liabilities, or income and expenses, unless required or FRS 102.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

included in the SoFA when the general income recognition FRS102 SORP).

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

related grants, income must only be recognised to the extent the specified goods or services as entitlement to the grant and the related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

SoFA when receipt is probable, that is, when there has been a declaration that there are sufficient assets in the charity and the related conditions are either within the control of the charity.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants in the reporting period

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

income when there is a valid declaration from the donor. If a donation is considered to be part of that gift and is the same fund as the initial donation unless the donor or the charity has specified otherwise.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

SoFA once the charity has provided the related goods or services and the related conditions.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

at fair value (the amount for which the asset could be sold to do so).

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

stocks donated for distribution to beneficiaries is deemed to be the time of their receipt and they are recognised on the date in which the stocks are distributed, they are recognised at the fair value of the stocks at distribution.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

measured at fair value on initial recognition, which is the less the expected costs of sale, and recognised in 'Income from other trading' with the corresponding stock recognised in the balance sheet. If stock is charged against 'Income from other trading' on sale are also recognised as 'Income from other trading'.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

se by the charity are recognised as tangible fixed assets and incoming resources when receivable.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

arity are included in the SoFA as income from donations

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

s are included in the SOFA when received at the value of the
e value of the gift can be measured reliably.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

s that are consumed immediately are recognised as income
cognised as an expense under the appropriate heading in

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

nditure on support costs.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

!lp received is not included in the accounts but is described

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ts when receipt is probable and the amount receivable can

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ceived in the nature of a gift are recognised in Donations and

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ich gives a member the right to buy services or other
ome earned from the provision of goods and services as
ies.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

uded in the SoFA when the general income recognition
FRS102 SORP) and are included as an item of other income

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

unrealised gains or losses on the sale of investments and
n revaluing investments to market value at the end of the

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

re it is more likely than not that there is a legal or
itting the charity to pay out resources and the amount of
ed with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ated between governance costs and other support.
ll costs involving public accountability of the charity and its
nd good practice.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

functions and have been allocated to activity cost
ent with the use of resources, eg allocating property costs by
f costs by the time spent and other costs by their usage.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

nt with conditions for its payment being a specific level of
ed, such grants are only recognised in the SoFA once the
vided the specified service or output.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

s attaching to the grant that enables the donor charity to
ment, a liability for the full funding obligation must be

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

ncy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

which are measured at settlement amounts less any trade

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

recognition at its historical cost and then subsequently
the amount required to settle the obligation at the

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

for financial instruments on initial recognition as per
Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

can be used for more than one year, and cost at least

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

methods used are disclosed in note 9.2.

held assets, that is, non-monetary assets that do not have
identifiable and are controlled by the charity through custody
valuation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

assets, that is, non-monetary assets with historic, artistic,
physical or environmental qualities that are held and
their contribution to knowledge and culture. The depreciation
disclosed in note 9.6.1.4.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

quoted shares, traded bonds and similar investments are
subsequently at fair value (their market value) at the year
applied to unlisted investments unless fair value cannot be
as it is measured at cost less impairment.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

or pending their sale and cash and cash equivalents with a
year are treated as current asset investments

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

for non-charitable trade are measured at the lower or cost or net

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

as part of a charitable activity are measured at net realisable value
if provided by items of stock.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

debtors and loans receivable) are measured on initial recognition at
trade discounts or amount advanced by the charity. Subsequently,
if or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

assets which it holds for resale or pending their sale and cash and cash
equivalents less than one year. These include cash on deposit and cash

Yes	No	N/a
-----	----	-----

✓	✓	✓
---	---	---

except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

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Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds
Analysis				
Donations and legacies:	Donations and gifts	1,356	-	-
	Gift Aid	1,057	-	-
	Legacies	292,093	-	-
	General grants provided by government/other charities	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	1,480	-	-
	Donated goods, facilities and services	-	-	-
	Other	-	-	-
	Total	295,987	-	-
Income from investments:	Interest income	1,201	-	-
	Dividend income	-	-	-
	Total	1,201	-	-
TOTAL INCOME		297,187	-	-

(cont)

Total funds £	Prior year £
1,356	2,655
1,057	620
292,093	-
-	-
1,480	1,765
-	-
-	-
295,987	5,040

1,201	16
-	-
1,201	16

297,187	5,056
---------	-------

Note 5

Donated goods, facilities and services

Seconded staff
Use of property
Other

This year

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

(cont)

**This year
£**

**Last year
£**

-	-
-	-
-	-
-	-

Last year

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Section C**Notes to the accounts****Note 4****Analysis of expenditure****This year**

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:				
Staging fundraising events	226	-	-	226
Total expenditure on raising funds	226	-	-	226
Expenditure on charitable activities:				
Committee expenses	127	-	-	127
Exercise classes	1,016	-	-	1,016
Meeting Rooms	86	-	-	86
Newsletter	1,413	-	-	1,413
Website	90	-	-	90
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total expenditure on charitable activities	2,732	-	-	2,732
Other				
AGM	277	-	-	277
Independent Examination	360	-	-	360
	-	-	-	-
	-	-	-	-
Total other expenditure	637	-	-	637
TOTAL EXPENDITURE	3,594	-	-	3,594

(cont)

Last year

Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
			-
-	-	-	-

200	-	-	200
2,797	-	-	2,797
41	-	-	41
1,461	-	-	1,461
100	-	-	100
-	-	-	-
-	-	-	-
-	-	-	-
4,599	-	-	4,599

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
4,599	-	-	4,599

Section C

Notes to the accounts

Note 10

Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

|



This year £	Last year £
360	-

Section C

Notes to the accounts

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

The charity does not have any employees and therefore no staff are paid more than £60,000.

(cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties
Carrying (fair) value at beginning of period	44,410	-	-
Add: additions to investments during period*	293,663	-	-
Less: disposals at carrying value	-	-	-
Less: impairments	-	-	-
Add: Reversal of impairments	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-
Carrying (fair) value at end of year	338,073	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be sold between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the closing price on the London Stock Exchange Daily Official List or equivalent. For other assets, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing the total and differentiating between those held at fair value and those held at cost

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Fair value at year end
£

Social investments	
Other investments	
Total	
Grand total (Fair value at year end+Cost less impairment)	

Last year:

Analysis of investments	
	Fair value a
	£
Cash or cash equivalents	
Listed investments	
Investment properties	
Social investments	
Other investments	
Total	
Grand total (Fair value at year end+Cost less impairment)	

(cont)

ment)

Social investments	Other	Total
-	-	44,410
-	-	293,663
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	338,073

--

*ould be exchanged between knowledgeable
fair value is the value of the security quoted
sets where there is no market price on a*

ng with the balance sheet row B04
: less impairment.

t year end	Cost less impairment
	£
338,073	338,073
-	-
-	-

-	-
-	-
-	338,073
	338,073

t year end	Cost less impairment
	£
44,410	44,410
-	-
-	-
-	-
-	-
-	44,410
	44,410

Section C**Notes to the accounts****Note 20****Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year	
	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	360	-
Taxation and social security	-	-
Other creditors	-	-
Total	360	-

(cont)

Amounts falling due after more than one year	
This year £	Last year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****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**

(cont)

This year £	Last year £
-	-
303,547	10,691
34,526	33,719
-	-
338,073	44,410

Section C

Notes to the accounts

(cont)

Note 27 Charity funds**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure if figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts; UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Unrestricted funds	UR	For the general purposes of the charity	44,410	297,187	- 3,594
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			44,410	297,187	- 3,594



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers	Gains and losses	Fund balances carried forward
£	£	£
-	-	338,003
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	338,003

Section C

Notes to the accounts

(cont)

Note 27 Charity funds (cont)**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure if figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts; UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £
Unrestricted funds	UR	For the general purposes of the charity	43,953	5,056	- 4,599
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
Other funds	N/a	N/a	-	-	-
Total Funds			43,953	5,056	- 4,599



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	44,410
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	44,410

Section C**Notes to the accounts****Note 28****Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses) details of such transactions should be provided in this note. If there are no transactions to report, please enter "False" in the box below.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employer with their charity or a related entity.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

Two trustees claimed for expenses, as below:

Type of expenses reimbursed	This year
Stationary and Postage	
TOTAL	

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties**This year**

There have been no related party transactions in the reporting period.

Last year

There have been no related party transactions in the reporting period.

(cont)

*ies explained in guidance notes)
ns to report, please enter "True"*

ployment

*isactions should be provided in
If there are transactions to*

year	Last year
£	£
126.83	200
-	-
-	-
-	-
-	-
127	200

2	2
---	---

Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	



Section A

Independent Examiner's Report

**Report to the
trustees/ members
of**

THE HEART REHABILITATION ORGANISATION OF BERKSHIRE
(THROB)

**On accounts for the
year ended**

31st December 2022

**Charity
no (if
any)**

1132434

Set out on pages

1-2

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

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").

**Independent
examiner's
statement**

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.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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:

Date: 3rd May 2023

Name: Rachel Eden

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

ACMA (Chartered Institute of Management Accountants)

Address:

Holy Brook Associates, Curious Lounge, 1st Floor, Pinnacle Building,
Tudor Road, Reading,
England, RG1 1NH

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.