

THE COMMUNITY HEARTBEAT TRUST

England & Wales · Charity number 1132824

Details

Other names	CHT
Status	Registered
Legal form	Trust
Registered	2009-11-20
Register	View on the Charity Commission register

Contact

Address	Rook Tree Office Withersfield Road Great Wrating Haverhill Suffolk CB9 7HD
Phone	0330 1243 067
Email	chair@communityheartbeat.org.uk
Website	www.communityheartbeat.org.uk

Activities

Objects: 1. TO RELIEVE SICKNESS IN PARTICULAR BUT NOT EXCLUSIVELY BY: A) THE PROVISION OF AUTOMATED EXTERNAL DEFIBRILLATORS AED (PREDOMINANTLY PUBLIC ACCESS DEFIBRILLATORS); B) THE PROVISION OF A AED COMMUNITY PUBLIC ACCESS DEFIBRILLATION (CPAD) SERVICE IN LOCAL COMMUNITIES; C) SUPPORT FOR THE ESTABLISHMENT OF COMMUNITY RESPONDER SCHEMES (OR SIMILAR SCHEMES OFFERING SIMILAR SERVICES) IN LOCAL COMMUNITIES. 2. TO ADVANCE EDUCATION AND THE TRAINING OF THE PUBLIC IN ASPECTS OF 'FIRST PERSON ON SCENE', 'EMERGENCY FIRST AID', 'BASIC LIFE SUPPORT', AND 'ADVANCED LIFE SUPPORT' AND SIMILAR MEDICAL PROGRAMMES.

Activities: PROVISION OF COMMUNITY BASED DEFIBRILLATOR TRAINING IN AED/CPR/BLS/FPO SUPPORT FOR THE ESTABLISHMENT OF CFR SCHEMES

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£934,724	£976,867	£201,519	0
2024-05-31	£916,030	£936,415	£243,662	0
2023-05-31	£844,517	£827,907	£264,047	0
2022-05-31	£953,165	£855,351	£247,438	0
2021-05-31	£669,793	£679,722	£149,624	0
2020-05-31	£754,341	£737,559	£159,553	0

Trustees

Name	Role	Appointed
Ronald Simpson BEM	Chair	2021-07-30
David Arnold		2019-10-30
GRAHAM WHITEHEAD		2018-06-18

THE COMMUNITY HEARTBEAT TRUST

England & Wales - Charity number 1132824

Accounts

REGISTERED CHARITY NUMBER: 1132824

**Report of the Trustees and
Unaudited Financial Statements
for the Period 1 June 2024 to 30 November 2025
for
The Community Heartbeat Trust**

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

The Community Heartbeat Trust

Contents of the Financial Statements for the period 1 June 2024 to 30 November 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

The Community Heartbeat Trust
Report of the Trustees
for the period 1 June 2024 to 30 November 2025

The trustees present their report with the financial statements of the charity for the period 1 June 2024 to 30 November 2025. The trustees have adopted the provisions of 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

Objectives and aims

To relieve sickness, in particular but not exclusively, by:

- a) The provision of automated external defibrillators (AEDs) predominantly for public access use;
- b) The provision of AED Community Public Access Defibrillation (CPAD) services in local communities;
- c) Support for the establishment of community responder schemes, or similar schemes offering comparable services, in local communities;
- d) The advancement of education and training of the public in aspects of first person on scene, emergency first aid, basic life support, advanced life support and similar medical programmes.

Public benefit

In shaping the objectives for the year and planning its activities, the Trustees have considered the public benefit by ensuring its activities are accessible to all eligible users.

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The charity's public benefit is delivered by supporting community access to automated external defibrillators and related governance arrangements, improving community readiness for sudden cardiac arrest and other life-threatening emergencies, supporting local community groups, and promoting education and awareness in emergency response and life-saving skills.

ACHIEVEMENTS AND PERFORMANCE

The charity has now completed over 16 years supporting community defibrillation. It continues to develop and has undergone a period of significant change this year incorporating the reduction of overheads, an enhancement of financial monitoring by Trustees, an internal restructuring and a leadership review. It remains a long-established community resuscitation charity operating across the UK, working with other charities and similar organisations to sustain a common approach to community defibrillation.

The charity continues to donate, support and place defibrillators into a wide variety of community locations with an increasing emphasis on areas of deprivation.

During the year the charity supported 481 community defibrillator projects, assisted 65 community partners and supported 9765 existing AED sites through governance, advice, WebNos or related community support. Where possible, the Trustees have sought to prioritise areas of deprivation and communities where public access to life-saving equipment is limited.

WebNos

The charity's WebNos Governance and Community Support System has been further updated and continues to provide a comprehensive oversight and support framework for all who use it. During the coming year further development of this important tool is planned. It remains a comprehensive defibrillator governance system with its own defibrillator mapping website accessible by the general public.

During the year considerable support and staff resource was given to supporting the establishment of the national database The Circuit, which is intended to support ambulance service access to defibrillator location data and to improve consistency between organisations active in community defibrillation.

FINANCIAL REVIEW

Financial position

The financial statements accompanying this report provide the detailed financial results for the year. In summary, total income for the year was £934,724, total expenditure was £976,867, and net deficit was £42,143. At the year end the charity held total funds of £201,519, comprising unrestricted funds of £111,495 and restricted funds of .

£90,024. The Trustees have continued to monitor the charity's financial position carefully during the year, with particular focus on cost control, financial reporting, cash flow, creditor management, restricted fund monitoring and the charity's future operating structure.

The Community Heartbeat Trust

Report of the Trustees for the period 1 June 2024 to 30 November 2025

FINANCIAL REVIEW

Reserves policy

The Trustees maintain a reserves policy designed to ensure that the charity can meet its obligations, manage fluctuations in income and expenditure, and continue to support communities effectively. The Trustees review the level of unrestricted free reserves regularly, taking account of operating costs, restricted fund obligations, committed expenditure, creditor obligations and foreseeable risks.

The Trustees aim to hold unrestricted free reserves equivalent to three months of core operating expenditure, unless the Board determines that a different level is appropriate because of restricted fund commitments, operational commitments or exceptional circumstances. At 30 November 2025 unrestricted free reserves were £111,495, which the Trustees consider to be adequate for the charity's current circumstances.

Restricted funds are monitored separately and are applied only for the purposes for which they were received. The Trustees recognise the importance of ensuring that restricted funds are safeguarded and that expenditure is properly authorised and recorded.

The Trustees consider the charity to be a going concern, subject to continued monitoring of income, expenditure, cash flow, reserves and the impact of any proposed CIO transition.

CHARITY REVIEW AND THE FUTURE

In 2014 the charity established a commercial subsidiary to handle the then increasing number of commercial requests of the charity that were more appropriately undertaken outside the charity's direct primary-purpose activities and to provide an appropriate separation between charitable activity and trading activity. The subsidiary operates for the benefit of the charity, with surpluses intended to be applied in support of the charity's charitable purposes, subject to its governing documents, tax requirements and trustee oversight.

The Trustees have reviewed the charity's legal structure and consider that a Charitable Incorporated Organisation may provide a more suitable governance model for the charity's future operations. The Trustees anticipate that this structure would support clearer constitutional arrangements, limited liability, improved governance and more appropriate arrangements for contracts, assets, liabilities and future service delivery. Any application and transfer process will be subject to trustee approval, Charity Commission requirements and appropriate professional advice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed through a Trust Deed, supported by a policy handbook, and run by a board of Trustees. Service delivery is executed by a staff team employed by the commercial subsidiary.

The Trustees are responsible for the overall governance, strategy, financial oversight and control of the charity. The relationship with the associated trading subsidiary is kept under review by the Trustees, including any service delivery arrangements, cost recharges, conflicts of interest, financial support and application of surpluses for the benefit of the charity.

Trustee Update

Trustees are appointed in accordance with the charity's governing document. During the year the Board reviewed its skills requirements and established a Nominations Committee to support the identification and appointment of additional trustees. New trustees will receive an induction covering the charity's governing document, trustee duties, financial controls, safeguarding, conflicts of interest, restricted funds and the charity's operational model.

Following a long serving Trustee resignation the board has undertaken a skills analysis and used the results to inform an appointment process to recruit additional new Trustees with the help of the Nominations Committee. It is anticipated that the new Trustees will take up their duties upon the charity's transformation into a CIO.

Risk management

The Trustees have reviewed the principal risks facing the charity, including financial sustainability, restricted fund management, operational resilience, regulatory compliance, cyber and data protection, reliance on key systems, dependency on the associated trading subsidiary and the proposed transition to a Charitable Incorporated Organisation. The Trustees continue to monitor these risks through regular financial reporting, trustee oversight, policy review and operational management controls. Further work is planned during the coming year to strengthen risk reporting and ensure that risks associated with any CIO transition are appropriately identified, approved and managed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132824

The Community Heartbeat Trust

**Report of the Trustees
for the period 1 June 2024 to 30 November 2025**

Principal address

Rook Tree Office
Withersfield Road
Great Wrating
Haverhill
Suffolk
CB9 7HD

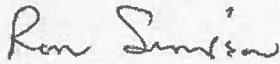
Trustees

M N Fagan (resigned 30.9.24)
R Schofield (resigned 13.5.25)
Dr A Nicholls (resigned 20.11.24)
G Whitehead
D Arnold
J Smith (resigned 2.1.25)
R Simpson BEM

Independent Examiner

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

Approved by order of the board of trustees on May 19th 2026..... and signed on its behalf
by:



.....
R Simpson BEM - Trustee

**Independent Examiner's Report to the Trustees of
The Community Heartbeat Trust**

Independent examiner's report to the trustees of The Community Heartbeat Trust

I report to the charity trustees on my examination of the accounts of The Community Heartbeat Trust (the Trust) for the period 1 June 2024 to 30 November 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Yvonne Jackson BSc FCA

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

Date: 20/07/26

The Community Heartbeat Trust
Statement of Financial Activities
for the period 1 June 2024 to 30 November 2025

				Period 1.6.24 to 30.11.25 Total funds £	Year ended 31.5.24 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Charitable activities	2				
Managed solutions		<u>924,747</u>	<u>9,977</u>	<u>934,724</u>	<u>916,030</u>
EXPENDITURE ON					
Raising funds	3	17,682	-	17,682	3,490
Charitable activities	4				
Managed solutions		904,631	5,438	910,069	914,738
Other		<u>49,116</u>	<u>-</u>	<u>49,116</u>	<u>18,187</u>
Total		<u>971,429</u>	<u>5,438</u>	<u>976,867</u>	<u>936,415</u>
NET INCOME/(EXPENDITURE)		(46,682)	4,539	(42,143)	(20,385)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>158,177</u>	<u>85,485</u>	<u>243,662</u>	<u>264,047</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>111,495</u></u>	<u><u>90,024</u></u>	<u><u>201,519</u></u>	<u><u>243,662</u></u>

The notes form part of these financial statements

The Community Heartbeat Trust

Balance Sheet 30 November 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	8	8,325	-	8,325	11,100
Tangible assets	9	6,891	-	6,891	16,358
Investments	10	12,000	-	12,000	6,000
		<u>27,216</u>	<u>-</u>	<u>27,216</u>	<u>33,458</u>
CURRENT ASSETS					
Debtors	11	182,082	-	182,082	325,830
Cash at bank		6,038	90,024	96,062	144,417
		<u>188,120</u>	<u>90,024</u>	<u>278,144</u>	<u>470,247</u>
CREDITORS					
Amounts falling due within one year	12	(103,841)	-	(103,841)	(260,043)
NET CURRENT ASSETS		<u>84,279</u>	<u>90,024</u>	<u>174,303</u>	<u>210,204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>111,495</u>	<u>90,024</u>	<u>201,519</u>	<u>243,662</u>
NET ASSETS/(LIABILITIES)		<u>111,495</u>	<u>90,024</u>	<u>201,519</u>	<u>243,662</u>
FUNDS	13				
Unrestricted funds				111,495	158,177
Restricted funds				90,024	85,485
TOTAL FUNDS				<u>201,519</u>	<u>243,662</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
May 19th 2026 and were signed on its behalf by:

Ron Simpson

.....
R Simpson BEM - Trustee

The Community Heartbeat Trust

**Cash Flow Statement
for the period 1 June 2024 to 30 November 2025**

	Notes	Period 1.6.24 to 30.11.25 £	Year ended 31.5.24 £
Cash flows from operating activities			
Cash generated from operations	1	884,159	812,199
Net cash provided by operating activities		<u>884,159</u>	<u>812,199</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(927,014)	(864,693)
Purchase of fixed asset investments		(6,000)	-
Sale of tangible fixed assets		500	-
Net cash used in investing activities		<u>(932,514)</u>	<u>(864,693)</u>
Change in cash and cash equivalents in the reporting period		<u>(48,355)</u>	<u>(52,494)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>144,417</u>	<u>196,911</u>
Cash and cash equivalents at the end of the reporting period		<u><u>96,062</u></u>	<u><u>144,417</u></u>

The notes form part of these financial statements

The Community Heartbeat Trust

**Notes to the Cash Flow Statement
for the period 1 June 2024 to 30 November 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 1.6.24 to 30.11.25 £	Year ended 31.5.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(42,143)	(20,385)
Adjustments for:		
Depreciation charges	933,922	871,076
Loss on disposal of fixed assets	4,834	-
Decrease in debtors	143,748	18,633
Decrease in creditors	(156,202)	(57,125)
Net cash provided by operations	<u>884,159</u>	<u>812,199</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.24 £	Cash flow £	At 30.11.25 £
Net cash			
Cash at bank	<u>144,417</u>	<u>(48,355)</u>	<u>96,062</u>
	<u>144,417</u>	<u>(48,355)</u>	<u>96,062</u>
Total	<u>144,417</u>	<u>(48,355)</u>	<u>96,062</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the period 1 June 2024 to 30 November 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Goodwill

Goodwill is being amortised over its estimated useful life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office building	- 10% on cost
Managed solutions equipment	- Fully in the year of acquisition
Training equipment	- 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the period 1 June 2024 to 30 November 2025**

2. INCOME FROM CHARITABLE ACTIVITIES

		Period 1.6.24 to 30.11.25 £	Year ended 31.5.24 £
Managed solutions	Activity Managed solutions	934,724	916,030

3. RAISING FUNDS

Raising donations and legacies

	Period 1.6.24 to 30.11.25 £	Year ended 31.5.24 £
Promotion costs	5,617	3,490

Other trading activities

	Period 1.6.24 to 30.11.25 £	Year ended 31.5.24 £
Bad debts	8,789	-
Support costs	3,276	-
	<u>12,065</u>	<u>-</u>
Aggregate amounts	<u>17,682</u>	<u>3,490</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Managed solutions	905,235	4,834	910,069

5. SUPPORT COSTS

	Management £	Finance £	Other £	Totals £
Other trading activities	1,190	2,086	-	3,276
Managed solutions	-	-	4,834	4,834
	<u>1,190</u>	<u>2,086</u>	<u>4,834</u>	<u>8,110</u>

The Community Heartbeat Trust

Notes to the Financial Statements - continued for the period 1 June 2024 to 30 November 2025

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 November 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 November 2025 nor for the year ended 31 May 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Managed solutions	667,633	248,397	916,030
EXPENDITURE ON			
Raising funds	3,490	-	3,490
Charitable activities			
Managed solutions	613,988	300,750	914,738
Other	18,187	-	18,187
Total	635,665	300,750	936,415
NET INCOME/(EXPENDITURE)	31,968	(52,353)	(20,385)
RECONCILIATION OF FUNDS			
Total funds brought forward	126,209	137,838	264,047
TOTAL FUNDS CARRIED FORWARD	158,177	85,485	243,662

8. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 June 2024 and 30 November 2025	18,500
AMORTISATION	
At 1 June 2024	7,400
Charge for year	2,775
At 30 November 2025	10,175
NET BOOK VALUE	
At 30 November 2025	8,325
At 31 May 2024	11,100

The Community Heartbeat Trust

Notes to the Financial Statements - continued for the period 1 June 2024 to 30 November 2025

9. TANGIBLE FIXED ASSETS

	Office building £	Managed solutions equipment £	Training equipment £	Totals £
COST				
At 1 June 2024	17,780	6,922,193	27,555	6,967,528
Additions	-	927,014	-	927,014
Disposals	(17,780)	-	-	(17,780)
At 30 November 2025	-	7,849,207	27,555	7,876,762
DEPRECIATION				
At 1 June 2024	12,446	6,922,193	16,531	6,951,170
Charge for year	-	927,014	4,133	931,147
Eliminated on disposal	(12,446)	-	-	(12,446)
At 30 November 2025	-	7,849,207	20,664	7,869,871
NET BOOK VALUE				
At 30 November 2025	-	-	6,891	6,891
At 31 May 2024	5,334	-	11,024	16,358

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 June 2024	6,000
Additions	6,000
At 30 November 2025	12,000
NET BOOK VALUE	
At 30 November 2025	12,000
At 31 May 2024	6,000

There were no investment assets outside the UK.

The charity holds 100% of the ordinary share capital in The Community Heartbeat Trust (Solutions) Limited, a company incorporated in England and Wales. The principal activity of the company is the placement of community defibrillators. The loss for the 18 month period ended 30 November 2025 of The Community Heartbeat Trust (Solutions) Limited was £42,315, (2024 12 months Profit £2,005). The net assets as at 30 November 2025 were £950 (31st May 2024 £43,265).

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the period 1 June 2024 to 30 November 2025**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	27,729	103,807
Related party	154,332	108,302
Prepayments and accrued income	21	113,721
	<u>182,082</u>	<u>325,830</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Deposits held	90,924	201,295
Trade creditors	8,297	54,338
Other creditors	4,620	4,410
	<u>103,841</u>	<u>260,043</u>

13. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds			
Unrestricted fund	158,177	(46,682)	111,495
Restricted funds			
Restricted fund	85,485	4,539	90,024
TOTAL FUNDS	<u>243,662</u>	<u>(42,143)</u>	<u>201,519</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	924,747	(971,429)	(46,682)
Restricted funds			
Restricted fund	9,977	(5,438)	4,539
TOTAL FUNDS	<u>934,724</u>	<u>(976,867)</u>	<u>(42,143)</u>

The Community Heartbeat Trust

Notes to the Financial Statements - continued for the period 1 June 2024 to 30 November 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
Unrestricted fund	126,209	31,968	158,177
Restricted funds			
Restricted fund	137,838	(52,353)	85,485
TOTAL FUNDS	<u>264,047</u>	<u>(20,385)</u>	<u>243,662</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	667,633	(635,665)	31,968
Restricted funds			
Restricted fund	248,397	(300,750)	(52,353)
TOTAL FUNDS	<u>916,030</u>	<u>(936,415)</u>	<u>(20,385)</u>

14. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

The Community Heartbeat Trust (Solutions) Ltd

(The charity is a 100% shareholder)

During the period the charity purchased goods and services in the sum of £nil (2024 - £59,702) and accounted for donations for the sum of £nil (2024 - £35,000) from The Community Heartbeat Trust (Solutions) Ltd. At the balance sheet date the amount due from The Community Heartbeat Trust (Solutions) Ltd was £154,332 (2024 - £108,302).

15. FUNDS

The specific purposes for which the restricted funds are to be applied are as follows:

The Charity Defib Fund - to supply portable units throughout the country .

The Community Heartbeat Trust

**Detailed Statement of Financial Activities
for the period 1 June 2024 to 30 November 2025**

	Period 1.6.24 to 30.11.25 £	Year ended 31.5.24 £
INCOME AND ENDOWMENTS		
Charitable activities		
Managed solutions	934,724	916,030
Total incoming resources	934,724	916,030
EXPENDITURE		
Raising donations and legacies		
Promotion costs	5,617	3,490
Other trading activities		
Bad debts	8,789	-
Charitable activities		
Managed solutions	905,235	914,738
Other		
Accountancy	4,560	4,410
Depreciation and amortisation	6,908	6,383
Communications and IT	10,530	6,170
Office	4,475	1,189
Legal and professional	22,643	35
	49,116	18,187
Support costs		
Management		
Travelling	1,190	-
Finance		
Sundries	2,086	-
Other		
Loss on sale of tangible fixed assets	4,834	-
Total resources expended	976,867	936,415
Net expenditure	(42,143)	(20,385)

This page does not form part of the statutory financial statements

THE COMMUNITY HEARTBEAT TRUST

England & Wales - Charity number 1132824

Accounts

REGISTERED CHARITY NUMBER: 1132824

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2024
for
The Community Heartbeat Trust**

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

The Community Heartbeat Trust

Contents of the Financial Statements for the year ended 31 May 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Cash Flow Statement	6
Notes to the Cash Flow Statement	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

The Community Heartbeat Trust

Report of the Trustees for the year ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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

Objectives and aims

To relieve sickness, in particular but not exclusively, by:

- a) the provision of automated external defibrillators (AED) (predominantly public access defibrillators);
- b) the provision of AED Community Public Access Defibrillation (CPAD) service in local communities;
- c) support for the establishment of community responder schemes (or similar schemes offering similar services) in local communities.

To advance education and the training of the public in aspects of 'first person on scene', 'emergency first aid', 'basic life support', 'advanced life support' and similar medical programmes.

Public benefit

In shaping the objectives for the year and planning its activities, the Trustees have considered the public benefit by ensuring its activities are accessible to all eligible users.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

We have now completed 15 years supporting community defibrillation and the Charity continues developing, with significant changes expected in the coming year.

We have established the Charity as a major force in the provision of life saving defibrillators into primarily rural communities, undertaken with governance, resilience and sustainability as our cornerstones, as well as establishing ourselves as partners to the ambulance services in the UK. We remain a leading community resuscitation organisation in the UK working with other charities and similar organisations to affect a common approach to community defibrillation.

We have continued to donate defibrillators to many places in the UK with an increasing emphasis on areas of deprivation.

Our updated WebNos Governance system continues to provide a comprehensive monitoring and support framework for all who use it. It remains the only nationwide defibrillator governance system providing a full range of services to our social partners and represents a national database of defibrillator placements. The developing relationship with the new national defibrillator database known as circuit will now help ensure harmony of operation between the key charities in the defibrillator market.

In 2014 we established a commercial subsidiary company to handle the increasing amounts of commercial requests being asked of the Charity, which fall outside of the Objects, and also address VAT issues. This is run as a not-for-profit company and any surpluses continue to be gift aided to the Charity. This has resulted in a further financial contribution to the Charity in 2024 and also allowed us to donate defibrillators to worthy causes.

FINANCIAL REVIEW

Reserves policy

All reserves are used for the purpose of fulfilling the Objectives of the Charity, once reasonable expenses have been reimbursed. Any surplus at the end of the year is used to fulfil the Objects of the Charity as the Trustees see fit. The Charity Trustees have complied with their duty to have due regard for public benefit in exercising their powers or duties.

AIMS AND KEY OBJECTIVES FOR FUTURE PERIODS

In the coming year the Charity is to undertake a major review of its objects, governance and structure with a view to aligning itself with movements in the defibrillator market and updated research in the field of resuscitation.

The Community Heartbeat Trust

Report of the Trustees for the year ended 31 May 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed through a Trust Deed, supported by a policy handbook, and run by a board of Trustees. Moving forward this is under review with a strengthening of the board on the agenda and the recruitment of a staff team to help meet the Charity's objects.

Recruitment and appointment of new trustees

Up to now Trustees have come from all walks of life and have been recruited and appointed from within the resuscitation community. Acknowledging the need for diversity and with a view to complementing the board skill set, a new Trustee recruitment strategy will be developed in the coming year.

Key management remuneration

Acknowledging the increasing workload and need to update the Charity's operation it is intended that this will be the last year where all work undertaken is done by volunteers on expenses. A new staffing structure is to be created in the coming year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132824

Principal address

Rook Tree Office
Withersfield Road
Great Watting
Haverhill
Suffolk
CB9 7HD

Trustees

M N Fagan (resigned 30.9.24)
R Schofield
Dr A Nicholls (resigned 20.11.24)
G Whitehead
D Arnold
J Smith (resigned 2.1.25)
R Simpson

Independent Examiner

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

Approved by order of the board of trustees on February 27th 2025..... and signed on its behalf



.....
R Simpson - Trustee

**Independent Examiner's Report to the Trustees of
The Community Heartbeat Trust**

Independent examiner's report to the trustees of The Community Heartbeat Trust

I report to the charity trustees on my examination of the accounts of The Community Heartbeat Trust (the Trust) for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Yvonne Jackson BSc FCA

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

Date: 28/4/25

Yvonne Jackson BSc FCA

The Community Heartbeat Trust

**Statement of Financial Activities
for the year ended 31 May 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	2				
Managed solutions		<u>667,633</u>	<u>248,397</u>	<u>916,030</u>	<u>844,517</u>
EXPENDITURE ON					
Raising funds	3	3,490	-	3,490	1,340
Charitable activities	4				
Managed solutions		613,988	300,750	914,738	795,215
Other		<u>18,187</u>	<u>-</u>	<u>18,187</u>	<u>31,352</u>
Total		<u>635,665</u>	<u>300,750</u>	<u>936,415</u>	<u>827,907</u>
NET INCOME/(EXPENDITURE)		31,968	(52,353)	(20,385)	16,610
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>126,209</u>	<u>137,838</u>	<u>264,047</u>	<u>247,437</u>
TOTAL FUNDS CARRIED FORWARD		<u>158,177</u>	<u>85,485</u>	<u>243,662</u>	<u>264,047</u>

The notes form part of these financial statements

The Community Heartbeat Trust

Balance Sheet 31 May 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	7	11,100	-	11,100	12,950
Tangible assets	8	16,358	-	16,358	20,891
Investments	9	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
		33,458	-	33,458	39,841
CURRENT ASSETS					
Debtors	10	325,830	-	325,830	344,463
Cash at bank		<u>58,932</u>	<u>85,485</u>	<u>144,417</u>	<u>196,911</u>
		384,762	85,485	470,247	541,374
CREDITORS					
Amounts falling due within one year	11	(260,043)	-	(260,043)	(317,168)
NET CURRENT ASSETS		<u>124,719</u>	<u>85,485</u>	<u>210,204</u>	<u>224,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		158,177	85,485	243,662	264,047
NET ASSETS/(LIABILITIES)		<u>158,177</u>	<u>85,485</u>	<u>243,662</u>	<u>264,047</u>
FUNDS	12				
Unrestricted funds				158,177	126,209
Restricted funds				<u>85,485</u>	<u>137,838</u>
TOTAL FUNDS				<u>243,662</u>	<u>264,047</u>

The financial statements were approved by the Board of Trustees and authorised for issue on February 27th 2025 and were signed on its behalf by:

Ron Simpson

R Simpson - Trustee

The Community Heartbeat Trust

**Cash Flow Statement
for the year ended 31 May 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>812,199</u>	<u>652,548</u>
Net cash provided by operating activities		<u>812,199</u>	<u>652,548</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(864,693)</u>	<u>(626,426)</u>
Net cash used in investing activities		<u>(864,693)</u>	<u>(626,426)</u>
Change in cash and cash equivalents in the reporting period		(52,494)	26,122
Cash and cash equivalents at the beginning of the reporting period		<u>196,911</u>	<u>170,789</u>
Cash and cash equivalents at the end of the reporting period		<u>144,417</u>	<u>196,911</u>

The notes form part of these financial statements

The Community Heartbeat Trust

**Notes to the Cash Flow Statement
for the year ended 31 May 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(20,385)	16,610
Adjustments for:		
Depreciation charges	871,076	632,810
Decrease in debtors	18,633	11,902
Decrease in creditors	<u>(57,125)</u>	<u>(8,774)</u>
Net cash provided by operations	<u>812,199</u>	<u>652,548</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.23 £	Cash flow £	At 31.5.24 £
Net cash			
Cash at bank	<u>196,911</u>	<u>(52,494)</u>	<u>144,417</u>
	<u>196,911</u>	<u>(52,494)</u>	<u>144,417</u>
Total	<u>196,911</u>	<u>(52,494)</u>	<u>144,417</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the year ended 31 May 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Goodwill

Goodwill is being amortised over its estimated useful life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office building	- 10% on cost
Managed solutions equipment	- Fully in the year of acquisition
Training equipment	- 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the year ended 31 May 2024**

2. INCOME FROM CHARITABLE ACTIVITIES

		2024 £	2023 £
Managed solutions	Activity Managed solutions	<u>916,030</u>	<u>844,517</u>

3. RAISING FUNDS

Raising donations and legacies

	2024 £	2023 £
Promotion costs	<u>3,490</u>	<u>1,340</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Managed solutions	<u>914,738</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration for the year ended 31 May 2024 nor for the year ended 31 May 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Managed solutions	<u>78,842</u>	<u>765,675</u>	<u>844,517</u>
EXPENDITURE ON			
Raising funds	1,340	-	1,340
Charitable activities			
Managed solutions	575,966	219,249	795,215
Other	<u>31,352</u>	<u>-</u>	<u>31,352</u>
Total	<u>608,658</u>	<u>219,249</u>	<u>827,907</u>
NET INCOME/(EXPENDITURE)	(529,816)	546,426	16,610
Transfers between funds	<u>524,314</u>	<u>(524,314)</u>	<u>-</u>
Net movement in funds	(5,502)	22,112	16,610
RECONCILIATION OF FUNDS			
Total funds brought forward	131,711	115,726	247,437
TOTAL FUNDS CARRIED FORWARD	<u>126,209</u>	<u>137,838</u>	<u>264,047</u>

The Community Heartbeat Trust

Notes to the Financial Statements - continued for the year ended 31 May 2024

7. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 June 2023 and 31 May 2024	<u>18,500</u>
AMORTISATION	
At 1 June 2023	5,550
Charge for year	<u>1,850</u>
At 31 May 2024	<u>7,400</u>
NET BOOK VALUE	
At 31 May 2024	<u>11,100</u>
At 31 May 2023	<u>12,950</u>

8. TANGIBLE FIXED ASSETS

	Office building £	Managed solutions equipment £	Training equipment £	Totals £
COST				
At 1 June 2023	17,780	6,057,500	27,555	6,102,835
Additions	<u>-</u>	<u>864,693</u>	<u>-</u>	<u>864,693</u>
At 31 May 2024	<u>17,780</u>	<u>6,922,193</u>	<u>27,555</u>	<u>6,967,528</u>
DEPRECIATION				
At 1 June 2023	10,668	6,057,500	13,776	6,081,944
Charge for year	<u>1,778</u>	<u>864,693</u>	<u>2,755</u>	<u>869,226</u>
At 31 May 2024	<u>12,446</u>	<u>6,922,193</u>	<u>16,531</u>	<u>6,951,170</u>
NET BOOK VALUE				
At 31 May 2024	<u>5,334</u>	<u>-</u>	<u>11,024</u>	<u>16,358</u>
At 31 May 2023	<u>7,112</u>	<u>-</u>	<u>13,779</u>	<u>20,891</u>

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 June 2023 and 31 May 2024	<u>6,000</u>
NET BOOK VALUE	
At 31 May 2024	<u>6,000</u>
At 31 May 2023	<u>6,000</u>

There were no investment assets outside the UK.

The charity holds 50% of the ordinary share capital in The Community Heartbeat Trust (Solutions) Limited, a company incorporated in England and Wales. The principal activity of the company is the placement of community defibrillators. The profit for the year ended 31st May 2024 of The Community Heartbeat Trust (Solutions) Limited was £2,005 (2023 £2,405). The net assets as at 31st May 2024 were £43,265 (2023 £42,591).

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the year ended 31 May 2024**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	103,807	85,256
Related party	108,302	145,486
Prepayments and accrued income	<u>113,721</u>	<u>113,721</u>
	<u>325,830</u>	<u>344,463</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Deposits held	201,295	229,307
Trade creditors	54,338	83,661
Other creditors	<u>4,410</u>	<u>4,200</u>
	<u>260,043</u>	<u>317,168</u>

12. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
Unrestricted fund	126,209	31,968	158,177
Restricted funds			
Restricted fund	137,838	(52,353)	85,485
	<u>264,047</u>	<u>(20,385)</u>	<u>243,662</u>
TOTAL FUNDS			
	<u>264,047</u>	<u>(20,385)</u>	<u>243,662</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	667,633	(635,665)	31,968
Restricted funds			
Restricted fund	248,397	(300,750)	(52,353)
	<u>916,030</u>	<u>(936,415)</u>	<u>(20,385)</u>
TOTAL FUNDS			
	<u>916,030</u>	<u>(936,415)</u>	<u>(20,385)</u>

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the year ended 31 May 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
Unrestricted fund	131,711	(529,816)	524,314	126,209
Restricted funds				
Restricted fund	115,726	546,426	(524,314)	137,838
TOTAL FUNDS	<u>247,437</u>	<u>16,610</u>	<u>-</u>	<u>264,047</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	78,842	(608,658)	(529,816)
Restricted funds			
Restricted fund	765,675	(219,249)	546,426
TOTAL FUNDS	<u>844,517</u>	<u>(827,907)</u>	<u>16,610</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
Unrestricted funds				
Unrestricted fund	131,711	(497,848)	524,314	158,177
Restricted funds				
Restricted fund	115,726	494,073	(524,314)	85,485
TOTAL FUNDS	<u>247,437</u>	<u>(3,775)</u>	<u>-</u>	<u>243,662</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	746,475	(1,244,323)	(497,848)
Restricted funds			
Restricted fund	1,014,072	(519,999)	494,073
TOTAL FUNDS	<u>1,760,547</u>	<u>(1,764,322)</u>	<u>(3,775)</u>

The Community Heartbeat Trust

Notes to the Financial Statements - continued for the year ended 31 May 2024

13. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

The Community Heartbeat Trust (Solutions) Ltd

(The charity is a 50% shareholder)

During the period the charity purchased goods and services in the sum of £59,702 (2023 - £26,326) and accounted for donations for the sum of £35,000 (2023 - £30,000) from The Community Heartbeat Trust (Solutions) Ltd. At the balance sheet date the amount due from The Community Heartbeat Trust (Solutions) Ltd was £108,302 (2023 - £145,486).

14. FUNDS

The specific purposes for which the restricted funds are to be applied are as follows:

The Club Cricket Charity Defib Fund - to supply portable units to cricket clubs throughout the country .

The Community Heartbeat Trust

**Detailed Statement of Financial Activities
for the year ended 31 May 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Charitable activities		
Managed solutions	916,030	844,517
Total incoming resources	916,030	844,517
EXPENDITURE		
Raising donations and legacies		
Promotion costs	3,490	1,340
Charitable activities		
Managed solutions	914,738	795,215
Other		
Accountancy	4,410	5,658
Insurance	-	12,100
Depreciation and amortisation	6,383	6,384
Communications and IT	6,170	6,210
Office	1,189	699
Legal and professional	35	301
	<u>18,187</u>	<u>31,352</u>
Total resources expended	<u>936,415</u>	<u>827,907</u>
Net (expenditure)/income	<u>(20,385)</u>	<u>16,610</u>

This page does not form part of the statutory financial statements

THE COMMUNITY HEARTBEAT TRUST

England & Wales - Charity number 1132824

Accounts

REGISTERED CHARITY NUMBER: 1132824

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2023
for
The Community Heartbeat Trust**

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

The Community Heartbeat Trust

Contents of the Financial Statements for the year ended 31 May 2023

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 15
Detailed Statement of Financial Activities	16

The Community Heartbeat Trust

Report of the Trustees for the year ended 31 May 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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

Objectives and aims

To relieve sickness, in particular but not exclusively, by:

- a) the provision of automated external defibrillators (AED) (predominantly public access defibrillators);
- b) the provision of AED Community Public Access Defibrillation (CPAD) service in local communities;
- c) support for the establishment of community responder schemes (or similar schemes offering similar services) in local communities.

To advance education and the training of the public in aspects of 'first person on scene', 'emergency first aid', 'basic life support', 'advanced life support' and similar medical programmes.

Public benefit

In shaping the objectives for the year and planning its activities, the Trustees have considered the public benefit by ensuring its activities are accessible to all eligible users.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Community Heartbeat Trust

Report of the Trustees for the year ended 31 May 2023

ACHIEVEMENT AND PERFORMANCE

We have now completed 14 full years supporting community defibrillation and the Charity continues developing, although these past three years has seen considerable challenges not faced before. We are pleased to say we came through these challenges.

The increased competition as a result of many more small charities and companies offering defibrillators for sale, is a challenge, but no one offers the full service we undertake.

We have established the Charity as a major force in the provision of life saving defibrillators into primarily rural communities, undertaken with governance, resilience and sustainability as our cornerstones, as well as establishing ourselves as partners to the ambulance services in the UK. We are probably the main and leading community resuscitation organisation in the UK currently. We work with other charities and similar organisations to affect a common approach to community defibrillation, that meets all the various liability issues.

We have continued to donate defibrillators to many places in the UK, including charities for the homeless around the country and to the other needy causes in the UK. Also to continue to support churches, schools and also major religious institutions. As part of our forthcoming 15th anniversary programme, we will be donating defibrillators to needy causes and parents of children with heart problems. We have also funded CFR groups and continued support for medical research with Warwick Medical School.

Our WebNos Governance system has been upgraded and extended and is now offered free as a charitable service to any site with a defibrillator. This is the only nationwide defibrillator Governance system, and represents a national database of defibrillator placements. In 2016 we also made this available through the National Defibrillator Database (www.nddb.uk) allowing members of the public to see locations of defibrillators and their operational status. Some confusion exists in the public by the launch of a similar but very different system by ambulance services jointly with a large heart charity, and we are trying to work with the owners of this system to see if a joint approach can be presented, and have now established a good working relationship with them. Thorough the use of WebNos we have addressed many issues with defibrillators, and also reported back to MHRA. We found ourselves challenged by the attitude of some ambulance services to force people to use alternative systems, without advising people of the terms for use. However Circuit did begin to realise that CHT held a significant knowledge and from February 2022 they began working with CHT to initially via a pilot, saw how our expertise could help develop Circuit. This pilot showed, and continues to show, that Circuit had significant issues and errors, some fairly fundamental. That said, we are now in an excellent relationship with the Circuit team and are building links between our two systems.

None of the above is possible through any other competitive system, making the services offered by CHT, and through WebNos, unique in the UK.

During the past year we extended our projects to over 8500 defibrillator sites, and continued some significant projects through the agreement we have with British Telecom to convert former telephone kiosks into village medical centres. This has been extended with a partnership agreement with the British Coatings Federation to renovate telephone kiosks. Much of this has resulted in high visibility TV and press coverage. Significant numbers of members of the public have now been trained in defibrillator use and in CPR, this is now exceeding 250,000 people. These are face:face sessions not on-line. The project with the RFU was lost to an alternative supplier, but we retain working with the RFU subsidiaries, and hope to regain this in the near future through a new relationship with a supplier with significant contacts in the sports world. We continue with Rotary to be their preferred supplier for defibrillator projects; with the Masonic movement, and also with the Club Cricket Charity. This latter project has been extended to all clubs during 2023, with a further grant from the ECB, and has resulted in saved lives. We also commenced the 'Streetside' project to place 700 sites into kiosks in city centres, funded by advertising, of which now 250 have been placed, in Cardiff, Birmingham, Glasgow, Edinburgh, London and Nottingham. To date some 30 lives have been saved via this project. We also partner with Bowls, Croquet and riding.

The Charity mainly generates its operating income from donations and gift aid.

The Community Heartbeat Trust

Report of the Trustees for the year ended 31 May 2023

In 2014 we established a commercial subsidiary company to handle the increasing amounts of commercial requests being asked of the charity, which fall outside of the Objects, and also address VAT issues. This is run as a not-for-profit company and any surpluses are gift aided to the Charity. This resulted in significant financial contribution to the Charity in 2023 and also allowed us to donate defibrillators to worthy causes. The largest shareholder in this subsidiary is the Trust. In 2019 the Trust and company financial years were aligned, and all policies brought into line to cover both organisations.

Our reserves have largely recovered after the Covid pandemic.

FINANCIAL REVIEW

Reserves policy

All reserves are used for the purpose of fulfilling the Objectives of the Charity, once reasonable expenses have been reimbursed. Any surplus at the end of the year are used to fulfil the Objects of the charity as the Trustees see fit. The charity Trustees have complied with their duty to have due regard for public benefit in exercising their powers or duties. This year we have donated cPAD schemes to several communities, and again have a programme of community training and information services, and have extended free access to the WebNos Governance system to ambulance service sponsored projects. In 2018 we also extended the Charitable benefit with a free post-rescue counselling service to communities, the only one of its type in the UK, and this continues into 2023/2024. We continue to use part of any surpluses for donation of defibrillators to needy causes, such as homeless centres. A number of defibrillator donations were made during the year, including Riding for the Disabled.

AIMS AND KEY OBJECTIVES FOR FUTURE PERIODS

In the forthcoming year, we hope to increase the number of sites delivered and also to work with the ambulance services to develop new ways of encouraging defibrillator expansion into the community. We will continue to develop and negotiate discounted equipment supply and seek new ways to educate the members of the public in Basic Life Support (BLS). We will continue to campaign for recognition of the importance of defibrillators in the community and will continue to lobby government to be proactive in the support of both community defibrillation and also BLS in communities and, in particular, addressing Governance. We will actively campaign for the restoration of the ILCOR defibrillator signage in the UK and believe the proposed alternative signage being used by other organisations will cause issues and confusion now, and in the future. The Charity is also actively looking at the new guidance on Catastrophic bleeding to see if it can help in any way, through provision of bleed kits or through education, or both.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed through a Trust Deed, supported by a policy handbook, and run by a board of Trustees. This will be reviewed and updated as required.

Recruitment and appointment of new trustees

Trustees come from all walks of life and are recruited and appointed from within the community; new trustees are sourced from those who have had prior involvement with the charity, and share our values and aims.

Key management remuneration

The Trustees currently take no salary and waive rights to be employed, being all volunteers offering their time for free, but are reimbursed any reasonable expenses on submission of expenses and receive in accordance with Note 18, consultancy payments where commercially relevant to do so. Two current trustees have businesses that provide consulting services to the subsidiary company in line with the requirements laid out by the Charities Commission and with the consultancy income set by the Trustees under Note 18.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132824

Principal address

78 Loughborough Road
Quorn
Loughborough
Leicestershire
LE12 8DX

The Community Heartbeat Trust

**Report of the Trustees
for the year ended 31 May 2023**

Trustees

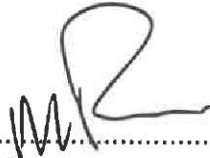
M N Fagan
R Schofield
Dr A Nicholls
G Whitehead
D Arnold
J Smith
R Simpson

Independent Examiner

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

19th Feb 2024

Approved by order of the board of trustees on and signed on its behalf
by:



.....
M N Fagan - Trustee

**Independent Examiner's Report to the Trustees of
The Community Heartbeat Trust**

Independent examiner's report to the trustees of The Community Heartbeat Trust

I report to the charity trustees on my examination of the accounts of The Community Heartbeat Trust (the Trust) for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Yvonne Jackson BSc FCA

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

Date: 20/2/24

Yvonne Jackson BSc FCA

The Community Heartbeat Trust

**Statement of Financial Activities
for the year ended 31 May 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	2				
Managed solutions		<u>78,842</u>	<u>765,675</u>	<u>844,517</u>	<u>953,165</u>
EXPENDITURE ON					
Raising funds	3	1,340	-	1,340	1,663
Charitable activities	4				
Managed solutions		575,966	219,249	795,215	832,348
Other		<u>31,352</u>	<u>-</u>	<u>31,352</u>	<u>21,340</u>
Total		<u>608,658</u>	<u>219,249</u>	<u>827,907</u>	<u>855,351</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(529,816) <u>524,314</u>	546,426 <u>(524,314)</u>	16,610 <u>-</u>	97,814 <u>-</u>
Net movement in funds		<u>(5,502)</u>	<u>22,112</u>	<u>16,610</u>	<u>97,814</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		131,711	115,726	247,437	149,623
TOTAL FUNDS CARRIED FORWARD		<u><u>126,209</u></u>	<u><u>137,838</u></u>	<u><u>264,047</u></u>	<u><u>247,437</u></u>

The Community Heartbeat Trust

Balance Sheet 31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	7	12,950	-	12,950	14,800
Tangible assets	8	20,891	-	20,891	25,425
Investments	9	6,000	-	6,000	6,000
		<u>39,841</u>	<u>-</u>	<u>39,841</u>	<u>46,225</u>
CURRENT ASSETS					
Debtors	10	344,463	-	344,463	356,365
Cash at bank		59,073	137,838	196,911	170,789
		<u>403,536</u>	<u>137,838</u>	<u>541,374</u>	<u>527,154</u>
CREDITORS					
Amounts falling due within one year	11	(317,168)	-	(317,168)	(325,942)
NET CURRENT ASSETS		<u>86,368</u>	<u>137,838</u>	<u>224,206</u>	<u>201,212</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,209</u>	<u>137,838</u>	<u>264,047</u>	<u>247,437</u>
NET ASSETS/(LIABILITIES)		<u>126,209</u>	<u>137,838</u>	<u>264,047</u>	<u>247,437</u>
FUNDS	12				
Unrestricted funds				126,209	131,711
Restricted funds				137,838	115,726
TOTAL FUNDS				<u>264,047</u>	<u>247,437</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th Feb 2024..... and were signed on its behalf by:

.....
M N Fagan - Trustee

The Community Heartbeat Trust

**Cash Flow Statement
for the year ended 31 May 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	652,548	800,797
Net cash provided by operating activities		<u>652,548</u>	<u>800,797</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(626,426)	(671,496)
Net cash used in investing activities		<u>(626,426)</u>	<u>(671,496)</u>
Change in cash and cash equivalents in the reporting period		<u>26,122</u>	<u>129,301</u>
Cash and cash equivalents at the beginning of the reporting period		<u>170,789</u>	<u>41,488</u>
Cash and cash equivalents at the end of the reporting period		<u><u>196,911</u></u>	<u><u>170,789</u></u>

The notes form part of these financial statements

The Community Heartbeat Trust

**Notes to the Cash Flow Statement
for the year ended 31 May 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	16,610	97,814
Adjustments for:		
Depreciation charges	632,810	677,879
Decrease/(increase) in debtors	11,902	(39,561)
(Decrease)/increase in creditors	(8,774)	64,665
Net cash provided by operations	<u>652,548</u>	<u>800,797</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.22 £	Cash flow £	At 31.5.23 £
Net cash			
Cash at bank	<u>170,789</u>	<u>26,122</u>	<u>196,911</u>
	<u>170,789</u>	<u>26,122</u>	<u>196,911</u>
Total	<u>170,789</u>	<u>26,122</u>	<u>196,911</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the year ended 31 May 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Goodwill

Goodwill is being amortised over its estimated useful life of 10 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office building	- 10% on cost
Managed solutions equipment	- Fully in the year of acquisition
Training equipment	- 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the year ended 31 May 2023**

2. INCOME FROM CHARITABLE ACTIVITIES

		2023 £	2022 £
Managed solutions	Activity Managed solutions	<u>844,517</u>	<u>953,165</u>

3. RAISING FUNDS

Raising donations and legacies

	2023 £	2022 £
Promotion costs	<u>1,340</u>	<u>1,663</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Managed solutions	<u>795,215</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Managed solutions	<u>677,940</u>	<u>275,225</u>	<u>953,165</u>
EXPENDITURE ON			
Raising funds	1,663	-	1,663
Charitable activities			
Managed solutions	596,318	236,030	832,348
Other	<u>21,340</u>	-	<u>21,340</u>
Total	<u>619,321</u>	<u>236,030</u>	<u>855,351</u>
NET INCOME	58,619	39,195	97,814
RECONCILIATION OF FUNDS			
Total funds brought forward	73,092	76,531	149,623
TOTAL FUNDS CARRIED FORWARD	<u>131,711</u>	<u>115,726</u>	<u>247,437</u>

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the year ended 31 May 2023**

7. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 June 2022 and 31 May 2023	18,500
AMORTISATION	
At 1 June 2022	3,700
Charge for year	1,850
At 31 May 2023	5,550
NET BOOK VALUE	
At 31 May 2023	12,950
At 31 May 2022	14,800

8. TANGIBLE FIXED ASSETS

	Office building £	Managed solutions equipment £	Training equipment £	Totals £
COST				
At 1 June 2022	17,780	5,431,074	27,555	5,476,409
Additions	-	626,426	-	626,426
At 31 May 2023	17,780	6,057,500	27,555	6,102,835
DEPRECIATION				
At 1 June 2022	8,890	5,431,074	11,020	5,450,984
Charge for year	1,778	626,426	2,756	630,960
At 31 May 2023	10,668	6,057,500	13,776	6,081,944
NET BOOK VALUE				
At 31 May 2023	7,112	-	13,779	20,891
At 31 May 2022	8,890	-	16,535	25,425

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 June 2022 and 31 May 2023	6,000
NET BOOK VALUE	
At 31 May 2023	6,000
At 31 May 2022	6,000

There were no investment assets outside the UK.

The charity holds 50% of the ordinary share capital in The Community Heartbeat Trust (Solutions) Limited, a company incorporated in England and Wales. The principal activity of the company is the placement of community defibrillators. The profit for the year ended 31st May 2023 of The Community Heartbeat Trust (Solutions) Limited was £2,405 (2022 £9,563). The net assets as at 31st May 2023 were £42,591 (2022 £41,023)

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the year ended 31 May 2023**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	85,256	125,484
Related party	145,486	117,160
Prepayments and accrued income	113,721	113,721
	<u>344,463</u>	<u>356,365</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Deposits held	229,307	281,516
Trade creditors	83,661	39,626
Other creditors	4,200	4,800
	<u>317,168</u>	<u>325,942</u>

12. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
Unrestricted fund	131,711	(529,816)	524,314	126,209
Restricted funds				
Restricted fund	115,726	546,426	(524,314)	137,838
TOTAL FUNDS	<u>247,437</u>	<u>16,610</u>	<u>-</u>	<u>264,047</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	78,842	(608,658)	(529,816)
Restricted funds			
Restricted fund	765,675	(219,249)	546,426
TOTAL FUNDS	<u>844,517</u>	<u>(827,907)</u>	<u>16,610</u>

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the year ended 31 May 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
Unrestricted fund	73,092	58,619	131,711
Restricted funds			
Restricted fund	76,531	39,195	115,726
TOTAL FUNDS	<u>149,623</u>	<u>97,814</u>	<u>247,437</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	677,940	(619,321)	58,619
Restricted funds			
Restricted fund	275,225	(236,030)	39,195
TOTAL FUNDS	<u>953,165</u>	<u>(855,351)</u>	<u>97,814</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
Unrestricted fund	73,092	(471,197)	524,314	126,209
Restricted funds				
Restricted fund	76,531	585,621	(524,314)	137,838
TOTAL FUNDS	<u>149,623</u>	<u>114,424</u>	<u>-</u>	<u>264,047</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	756,782	(1,227,979)	(471,197)
Restricted funds			
Restricted fund	1,040,900	(455,279)	585,621
TOTAL FUNDS	<u>1,797,682</u>	<u>(1,683,258)</u>	<u>114,424</u>

The Community Heartbeat Trust

**Notes to the Financial Statements - continued
for the year ended 31 May 2023**

13. RELATED PARTY DISCLOSURES

During the year the charity made the following related party transactions:

The Community Heartbeat Trust (Solutions) Ltd

(The charity is a 50% shareholder)

During the period the charity purchased goods and services in the sum of £26,326 and accounted for donations for the sum of £30,000 from The Community Heartbeat Trust (Solutions) Ltd. At the balance sheet date the amount due from The Community Heartbeat Trust (Solutions) Ltd was £145,486 (2022 - £117,160).

14. FUNDS

The specific purposes for which the restricted funds are to be applied are as follows:

The Club Cricket Charity Defib Fund - to supply portable units to cricket clubs throughout the country .

The Community Heartbeat Trust
Detailed Statement of Financial Activities
for the year ended 31 May 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Charitable activities		
Managed solutions	844,517	953,165
Total incoming resources	844,517	953,165
EXPENDITURE		
Raising donations and legacies		
Promotion costs	1,340	1,663
Charitable activities		
Managed solutions	795,215	832,348
Other		
Accountancy	5,658	2,939
Insurance	12,100	5,330
Depreciation and amortisation	6,384	6,383
Communications and IT	6,210	5,055
Office	699	471
Protective clothing	-	662
Legal and professional	301	500
	31,352	21,340
Total resources expended	827,907	855,351
Net income	16,610	97,814

THE COMMUNITY HEARTBEAT TRUST

England & Wales - Charity number 1132824

Accounts

Charity registration number: 1132824

The Community Heartbeat Trust

Annual Report and Financial Statements

for the Year Ended 31 May 2022

The Community Heartbeat Trust

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 18

The Community Heartbeat Trust

Reference and Administrative Details

Trustees	R. Schofield, Acting Chair M. N. Fagan G. Whitehead D. Arnold B. N. Mercer (resigned 1 July 2021) J. Smith R. Simpson (appointed 30 July 2021) A. N. Nicholls (appointed 18 October 2021)
Principal Office	Clovelly Burton End Haverhill CB9 9AD
Charity Registration Number	1132824
Bankers	Barclays plc Oakham Branch Leicestershire LE87 2BB
Independent examiner	Robert Whowell & Partners Chartered Accountants and Registered Auditors Westwood House 78 Loughborough Road Quorn Loughborough Leicestershire LE12 8DX

The Community Heartbeat Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2022.

Objectives and activities

Objects and aims

To relieve sickness, in particular but not exclusively, by:

- a) the provision of automated external defibrillators (AED) (predominantly public access defibrillators);
- b) the provision of AED Community Public Access Defibrillation (CPAD) service in local communities;
- c) support for the establishment of community responder schemes (or similar schemes offering similar services) in local communities.

To advance education and the training of the public in aspects of 'first person on scene', 'emergency first aid', 'basic life support', 'advanced life support' and similar medical programmes.

Public benefit

In shaping the objectives for the year and planning its activities, the trustees have considered the public benefit by ensuring its activities are accessible to all eligible users.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We have now completed thirteen full years supporting community defibrillation and the Charity continues developing, although these past two years has seen considerable challenges not faced before. We are pleased to say we came through these challenges, although the CV-19 crises continues into FY2022/23 with only a partial end in sight, added to by the world shortage of defibrillators and consumables during 2021 and 2022. As a result our turnover and costs have been adversely affected, but should recover once supplies start coming through on a regular basis again.

We have established the Charity as a major force in the provision of life saving defibrillators into primarily rural communities, undertaken with governance, resilience and sustainability as our cornerstones, as well as establishing ourselves as partners to the ambulance services in the UK. We are probably the main and leading community defibrillator organisation in the UK currently. We work with other charities and similar organisations to affect a common approach to community defibrillation, that meets all the various liability issues. We have also been invited to partake in several central government projects, including a defibrillator strategy for Wales, and input into other surveys.

We have continued to donate defibrillators to many places in the UK, including charities for the homeless in Leicester, Coventry, London, Exeter and to the other needy causes in the UK. Also to continue to support churches, schools and also major religious institutions. As part of our 10th anniversary programme, we donated defibrillators to all the UK Ronald McDonald houses where parents live whilst children are being treated for serious health conditions, although since many have been closed or used for essential workers during the Covid pandemic, and only re-opened in 2022. We have also funded CFR groups and continued support for medical research with Warwick Medical School.

The Community Heartbeat Trust

Trustees' Report

Our WebNos Governance system has been upgraded and extended and is now offered free as a charitable service to any site with a defibrillator. This is the only nationwide defibrillator Governance system, and represents a national database of defibrillator placements. In 2018 we also made this available through the National Defibrillator Database (www.nddb.uk) allowing members of the public to see locations of defibrillators and their operational status. Some confusion exists in the public by the launch of a similar but very different system by ambulance services jointly with a large heart charity, and we are trying to work with the owners of this system to see if a joint approach can be presented. Through the use of WebNos we have addressed many issues with defibrillators, and also reported back to MHRA. We found ourselves challenged by the attitude of some ambulance services to force people to use alternative systems, without advising people of the terms for use. However Circuit did begin to realise that CHT held a significant knowledge and from February 2022 they began working with CHT, initially via a pilot and saw how our expertise could help develop Circuit. This pilot showed, and continues to show, that Circuit had significant issues and errors, some fairly fundamental. That said, we are now in an excellent relationship with the Circuit team and are building links between our two systems.

None of the above is possible through any other competitive system, making the services offered by CHT, and through WebNos, unique in the UK.

During the past year we extended our projects to over 8,000 defibrillator sites, and continued some significant projects through the agreement we have with British Telecom to convert former telephone kiosks into village medical centres. This has been extended with a partnership agreement with the British Coatings Federation to renovate telephone kiosks. Much of this has resulted in high visibility TV and press coverage. Significant numbers of members of the public have now been trained in defibrillator use and in CPR, this is now exceeding 250,000 people. These are face:face sessions not on-line. The project with the RFU was lost to an alternative supplier, but we remain working with the RFU subsidiaries, and hope to regain this in the near future. We continue with Rotary to be their preferred supplier for defibrillator projects; with the Masonic movement, and also with the Club Cricket Charity. This latter project has been extended to all clubs during 2022, with a further grant from the ECB, and has resulted in saved lives. We also commenced the 'Streetside' project to place 500 sites into kiosks in city centres, funded by advertising, of which now 110 have been placed, in Cardiff, Birmingham, Glasgow, Edinburgh, London and Nottingham.

The Charity mainly generates its operating income from donations and gift aid.

In 2014 we established a commercial subsidiary company to handle the increasing amounts of commercial requests being asked of the charity, which fall outside of the Objects, and also address VAT issues. This is run as a not-for-profit company and any surpluses are gift aided to the Charity. This resulted in significant financial contribution to the Charity in 2022 and also allowed us to donate defibrillators to worthy causes. The largest shareholder in this subsidiary is the Trust. In 2019 the Trust and company financial years were aligned, and all policies brought into line to cover both organisations.

On the negative side, the pandemic has taken its toll with an overall lower number of community projects, increased workloads and more competition. This has not let us stop supporting communities but it does mean that our surplus has been significantly downgraded, even a small loss this year, which may continue into the next FY. We are well aware of this and are managing appropriately, and also seeking additional fund raising to address during the next FY. It also means our ability to add to our reserves has been diminished this FY.

The Community Heartbeat Trust

Trustees' Report

Financial review

Policy on reserves

All revenues will be used for the purpose of fulfilling the Objectives of the Charity, once reasonable expenses have been reimbursed. Any surplus at the end of the year will be used to fulfil the Objects of the charity as the Trustees see fit. The charity Trustees have complied with their duty to have due regard for public benefit in exercising their powers or duties. This year we have donated cPAD schemes to several communities, and again have a programme of community training and information services, and have extended free access to the WebNos Governance system to ambulance service sponsored projects. In 2018 we also extended the Charitable benefit with a free post-rescue counselling service to communities, the only one of its type in the UK, and this continues into 2021/22. We continue to use part of any surpluses for donation of defibrillators to needy causes, such as homeless centres. A number of defibrillator donations were made during the year, including Riding for the Disabled.

Plans for future periods

Aims and key objectives for future periods

In the forthcoming year, we hope to increase the number of sites delivered and also to work with the ambulance services to develop new ways of encouraging defibrillator expansion into the community. We will continue to develop and negotiate discounted equipment supply and seek new ways to educate the members of the public in Basic Life Support (BLS). We will continue to campaign for recognition of the importance of defibrillators in the community and will continue to lobby government to be proactive in the support of both community defibrillation and also BLS in communities and, in particular, addressing Governance. We will actively campaign for the restoration of the ILCOR defibrillator signage in the UK and believe the proposed alternative signage being used by other organisations will cause issues and confusion now, and in the future. The Charity is also actively looking at the new guidance on Catastrophic bleeding to see if it can help in any way, through provision of bleed kits or through education, or both.

The charity sought to take on full time salaried management team members in 2022 and will seek additional independent funding to achieve this. However we will initiate a full governance review in FY2023 to ensure that we are fully compliant with new legislation and guidelines relating to charities.

Going concern

In March 2020 the Coronavirus pandemic took hold. This has had a major impact on the Charity income with many projects being delayed, and income severely reduced. From March to May 2020 monthly income dropped some 95%, and steps were taken to reduce costs, and to effect other policies to manage the Charity. In FY 2020/21 we finished the year in a healthy position despite Coronavirus. Cash flow is being managed as appropriate, but this has allowed the Charity to review policies and processes, upgrade its product offering and look for new avenues to provide services. It is also clear that other charities are facing difficulties as no support has been forthcoming from central government, and discussions continue with other charities for co-operation and possible close ties, including the American Heart Association.

Structure, governance and management

Nature of governing document

The charity is governed through a Trust Deed, supported by a policy handbook, and run by a board of Trustees. This will be reviewed and updated as required.

The Community Heartbeat Trust

Trustees' Report

Recruitment and appointment of trustees

Trustees come from all walks of life and are recruited and appointed from within the community; new trustees are sourced from those who have had prior involvement with the charity, and share our values and aims.

Arrangements for setting key management personnel remuneration

The Trustees currently take no salary and waive rights to be employed, being all volunteers offering their time for free, but are reimbursed any reasonable expenses on submission of expenses and receive in accordance with Note 17, consultancy payments where commercially relevant to do so. Two current trustees have businesses that provide consulting services to the subsidiary company in line with the requirements laid out by the Charities Commission and with the consultancy income set by the Trustees under Note 17.

The annual report was approved by the trustees of the charity on 20 March 2023 and signed on its behalf by:

.....
M. N. Fagan
Trustee

The Community Heartbeat Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' 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 Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. 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.

Approved by the trustees of the charity on 20 March 2023 and signed on its behalf by:

.....
M. N. Fagan
Trustee

The Community Heartbeat Trust

Independent Examiner's Report to the trustees of The Community Heartbeat Trust

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 May 2022 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the trustees of The Community Heartbeat Trust 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 The Community Heartbeat 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

Since The Community Heartbeat Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Community Heartbeat Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
I. C. F. S. Agar FCA
Robert Whowell & Partners
Chartered Accountants and Registered Auditors
Institute of Chartered Accountants in England and Wales

Westwood House
78 Loughborough Road
Quorn
Loughborough
Leicestershire
LE12 8DX

20 March 2023

The Community Heartbeat Trust

Statement of Financial Activities for the Year Ended 31 May 2022

		Unrestricted £	Restricted £	Total 2022 £
	Note			
Income and Endowments from:				
Charitable activities	2	677,940	275,225	953,165
Expenditure on:				
Raising funds	3	(1,663)	-	(1,663)
Charitable activities	4	(596,318)	(236,030)	(832,348)
Other expenditure	5	(21,340)	-	(21,340)
Total expenditure		<u>(619,321)</u>	<u>(236,030)</u>	<u>(855,351)</u>
Net movement in funds		58,619	39,195	97,814
Reconciliation of funds				
Total funds brought forward		<u>73,093</u>	<u>76,531</u>	<u>149,624</u>
Total funds carried forward	15	<u>131,712</u>	<u>115,726</u>	<u>247,438</u>
		Unrestricted £	Restricted £	Total 2021 £
	Note			
Income and Endowments from:				
Charitable activities	2	569,793	100,000	669,793
Expenditure on:				
Raising funds	3	(2,676)	-	(2,676)
Charitable activities	4	(577,242)	(78,318)	(655,560)
Other expenditure	5	(21,486)	-	(21,486)
Total expenditure		<u>(601,404)</u>	<u>(78,318)</u>	<u>(679,722)</u>
Net movement in funds		(31,611)	21,682	(9,929)
Reconciliation of funds				
Total funds brought forward		<u>104,704</u>	<u>54,849</u>	<u>159,553</u>
Total funds carried forward	15	<u>73,093</u>	<u>76,531</u>	<u>149,624</u>

All of the charity's activities derive from continuing operations during the above two periods.

The Community Heartbeat Trust

(Registration number: 1132824)
Balance Sheet as at 31 May 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	9	14,800	16,650
Tangible assets	10	25,425	29,958
Investments	11	6,000	6,000
		<u>46,225</u>	<u>52,608</u>
Current assets			
Debtors	12	356,365	316,804
Cash at bank and in hand	13	170,789	41,488
		527,154	358,292
Creditors: Amounts falling due within one year	14	<u>(325,941)</u>	<u>(261,276)</u>
Net current assets		<u>201,213</u>	<u>97,016</u>
Net assets		<u>247,438</u>	<u>149,624</u>
Funds of the charity:			
Restricted		115,726	76,531
Unrestricted income funds			
Unrestricted		<u>131,712</u>	<u>73,093</u>
Total funds	15	<u>247,438</u>	<u>149,624</u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 20 March 2023 and signed on their behalf by:

.....
M. N. Fagan
Trustee

The Community Heartbeat Trust

Cash Flow Statement for the Year Ended 31 May 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income/(expenditure)		97,814	(9,929)
Adjustments to cash flows from non-cash items			
Depreciation	10	676,029	534,042
Amortisation	9	<u>1,850</u>	<u>1,850</u>
		775,693	525,963
Working capital adjustments			
(Increase)/decrease in debtors	12	(39,561)	18,943
Increase in creditors	14	<u>64,665</u>	<u>45,656</u>
Net cash flows from operating activities		800,797	590,562
Cash flows from investing activities			
Purchase of tangible fixed assets	10	<u>(671,496)</u>	<u>(529,509)</u>
Net increase in cash and cash equivalents		129,301	61,053
Cash and cash equivalents at 1 June 2021		<u>41,488</u>	<u>(19,565)</u>
Cash and cash equivalents at 31 May 2022	13	<u><u>170,789</u></u>	<u><u>41,488</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Community Heartbeat Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency is pound sterling.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

The trustees consider that donated income for defibrillators should be recognised in full at the point of receipt.

The trustees consider that defibrillator costs should be recognised as a fixed asset in full at the point of procurement.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable that settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% straight line

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Managed solutions equipment	100% straight line
Training equipment	10% straight line
Office building	10% straight line

Fixed asset investments

Fixed asset investments are included at the lower of cost and market value at the balance sheet date.

Trade debtors

Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debts is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

Trade creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the trust does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in the furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from charitable activities

	Unrestricted General £	Restricted £	2022 £	2021 £
Managed solutions	<u>677,940</u>	<u>275,225</u>	<u>953,165</u>	<u>669,793</u>

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted General £	2022 £	2021 £
Marketing and publicity	<u>1,663</u>	<u>1,663</u>	<u>2,676</u>

4 Expenditure on charitable activities

	Unrestricted General £	Restricted £	2022 £	2021 £
Managed solutions	<u>596,318</u>	<u>236,030</u>	<u>832,348</u>	<u>655,560</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

5 Other expenditure

	Unrestricted General £	2022 £	2021 £
Other resources expended (note 6)	21,340	21,340	21,486

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Accountancy	2,939	5,235
Insurance	5,330	4,708
Travel	-	144
Depreciation and amortisation	6,383	6,383
Communications and IT	5,055	4,390
Office	471	400
Protective clothing	662	191
Legal and professional	500	35

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Two current trustees have businesses that provide consulting services to the subsidiary company.

No trustees have received any reimbursed expenses from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

9 Intangible fixed assets

	Goodwill £	Total £
Cost		
At 1 June 2021	18,500	18,500
At 31 May 2022	18,500	18,500
Amortisation		
At 1 June 2021	1,850	1,850
Charge for the year	1,850	1,850
At 31 May 2022	3,700	3,700
Net book value		
At 31 May 2022	14,800	14,800
At 31 May 2021	16,650	16,650

10 Tangible fixed assets

	Managed solutions equipment £	Training equipment £	Office building £	Total £
Cost				
At 1 June 2021	4,759,578	27,555	17,780	4,804,913
Additions	671,496	-	-	671,496
At 31 May 2022	5,431,074	27,555	17,780	5,476,409
Depreciation				
At 1 June 2021	4,759,578	8,265	7,112	4,774,955
Charge for the year	671,496	2,755	1,778	676,029
At 31 May 2022	5,431,074	11,020	8,890	5,450,984
Net book value				
At 31 May 2022	-	16,535	8,890	25,425
At 31 May 2021	-	19,290	10,668	29,958

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

11 Fixed asset investments

	2022 £	2021 £
Shares in group undertakings and participating interests	<u>6,000</u>	<u>6,000</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
Subsidiary				
The Community Heartbeat Trust (Solutions) Ltd	England and Wales	Ordinary	50%	Placement of community defibrillators

The profit for the financial period of The Community Heartbeat Trust (Solutions) Ltd was £358 (2021 - £25,755) and the aggregate amount of capital and reserves at the end of the period was £41,023 (2021 - £40,665).

12 Debtors

	2022 £	2021 £
Debtors	125,484	94,356
Due from related party	117,160	80,784
Accrued income	<u>113,721</u>	<u>141,664</u>
	<u>356,365</u>	<u>316,804</u>

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>170,789</u>	<u>41,488</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Creditors	321,141	256,476
Accruals	4,800	4,800
	<u>325,941</u>	<u>261,276</u>

15 Funds

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
General	73,093	677,940	(619,321)	131,712
Restricted funds	<u>76,531</u>	<u>275,225</u>	<u>(236,030)</u>	<u>115,726</u>
Total funds	<u>149,624</u>	<u>953,165</u>	<u>(855,351)</u>	<u>247,438</u>
	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
General	104,704	569,793	(601,404)	73,093
Restricted funds	<u>54,849</u>	<u>100,000</u>	<u>(78,318)</u>	<u>76,531</u>
Total funds	<u>159,553</u>	<u>669,793</u>	<u>(679,722)</u>	<u>149,624</u>

The specific purposes for which the restricted funds are to be applied are as follows:

The Club Cricket Charity Defib Fund - to supply portable units to cricket clubs throughout the country.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2022

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General		2022
	£	£	£
Intangible fixed assets	14,800	-	14,800
Tangible fixed assets	25,425	-	25,425
Fixed asset investments	6,000	-	6,000
Current assets	411,428	115,726	527,154
Current liabilities	(325,941)	-	(325,941)
Total net assets	<u>131,712</u>	<u>115,726</u>	<u>247,438</u>

	Unrestricted funds	Restricted funds	Total funds
	General		2021
	£	£	£
Intangible fixed assets	16,650	-	16,650
Tangible fixed assets	29,958	-	29,958
Fixed asset investments	6,000	-	6,000
Current assets	281,761	76,531	358,292
Current liabilities	(261,276)	-	(261,276)
Total net assets	<u>73,093</u>	<u>76,531</u>	<u>149,624</u>

17 Related party transactions

During the year the charity made the following related party transactions:

The Community Heartbeat Trust (Solutions) Ltd

(The charity is a 50% shareholder)

During the period the charity purchased goods and services in the sum of £57,820 and received donations in the sum of £28,000 from The Community Heartbeat Trust (Solutions) Ltd. At the balance sheet date the amount due from The Community Heartbeat Trust (Solutions) Ltd was £117,160 (2021 - £55,784).

THE COMMUNITY HEARTBEAT TRUST

England & Wales - Charity number 1132824

Accounts

Charity registration number: 1132824

The Community Heartbeat Trust

Annual Report and Financial Statements

for the Year Ended 31 May 2021

The Community Heartbeat Trust

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 18

The Community Heartbeat Trust

Reference and Administrative Details

Trustees	R. Schofield, Acting Chair M. N. Fagan G. Whitehead D. Arnold B. N. Mercer J. Smith (appointed 4 June 2020) R. Simpson (appointed 30 July 2021)
Principal Office	Clovelly Burton End Haverhill CB9 9AD
Charity Registration Number	1132824
Bankers	Barclays plc Oakham Branch Leicestershire LE87 2BB
Independent examiner	Robert Whowell & Partners Chartered Accountants and Registered Auditors Westwood House 78 Loughborough Road Quorn Loughborough Leicestershire LE12 8DX

The Community Heartbeat Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2021.

Objectives and activities

Objects and aims

To relieve sickness, in particular but not exclusively, by:

- a) the provision of automated external defibrillators (AED) (predominantly public access defibrillators);
- b) the provision of AED Community Public Access Defibrillation (CPAD) service in local communities;
- c) support for the establishment of community responder schemes (or similar schemes offering similar services) in local communities.

To advance education and the training of the public in aspects of 'first person on scene', 'emergency first aid', 'basic life support', 'advanced life support' and similar medical programmes.

Public benefit

In shaping the objectives for the period and planning its activities, the trustees have considered the public benefit by ensuring its activities are accessible to all eligible users.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We have now completed twelve full years supporting community defibrillation and the Charity continues developing, although this year has seen considerable challenges not faced before. We are pleased to say we came through these challenges, although the CV-19 crises continues into FY2021/22 with no end in sight. We have established the Charity as a major force in the provision of life saving defibrillators into primarily rural communities, undertaken with governance, resilience and sustainability as our cornerstones, as well as establishing ourselves as partners to the ambulance services in the UK. We are probably the main and leading community defibrillator organisation in the UK currently. We work with other charities and similar organisations to affect a common approach to community defibrillation, that meets all the various liability issues. We have also been invited to partake in several central government projects, including a defibrillator strategy for Wales, and input into other surveys.

Whilst we have occasionally helped overseas organisations such as the Greek Red Cross, we have continued to donate defibrillators to many places in the UK, including charities for the homeless in Leicester, Coventry, London, Exeter and to the other needy causes in the UK. Also to continue to support churches, schools and also major religious institutions. As part of our 10th anniversary programme, we donated defibrillators to all the UK Ronald McDonald houses where parents live whilst children are being treated for serious health conditions, although since many have been closed or used for essential workers during the Covid pandemic. We have also funded CFR groups and continued support for medical research with Warwick Medical School.

The Community Heartbeat Trust

Trustees' Report

Our WebNos Governance system has been upgraded and extended and is now offered free as a charitable service to any site with a defibrillator. This is the only nationwide defibrillator Governance system, and represents a national database of defibrillator placements. In 2018 we also made this available through the National Defibrillator Database (www.nddb.uk) allowing members of the public to see locations of defibrillators and their operational status. Some confusion exists in the public by the launch of a similar but very different system by ambulance services jointly with a large heart charity, and we are trying to work with the owners of this system to see if a joint approach can be presented. Through the use of WebNos we have addressed:

- 4,000 Ambulance issues (in/out of action, missing defibs, incorrect information on ambulance CAD systems)
- 700 defibrillator returns (technical issues requiring returns to manufacturers)
- 2,500 maintenance items (error codes, etc)
- 250 loan defibs
- 450 investigations (why defib was not activated; defib not working in rescue, etc)
- Checked and submitted over 1,000,000 defibrillator status reports
- Deployed over 3,000 community defibrillators to 999 calls
- Offered post traumatic stress counselling to Heartbeat Heroes involved in rescues
- Recovered over 200 missing defibrillators
- Established an 'unloved defibrillator' fund to recommission out of action AEDs

None of the above is possible through any other competitive system, making the services offered by CHT, and through WebNos, unique in the UK.

During the past year we extended our projects to over 7,000 defibrillator sites, and continued some significant projects through the agreement we have with British Telecom to convert former telephone kiosks into village medical centres. This has been extended with a partnership agreement with the British Coatings Federation to renovate telephone kiosks. Much of this has resulted in high visibility TV and press coverage. Significant numbers of members of the public have now been trained in defibrillator use and in CPR, this is now exceeding 250,000 people. These are face:face sessions not on-line. The project with the RFU developed during the year with further placements via the Richmond Heavies rugby charity; with Rotary to be their preferred supplier for defibrillator projects; with the Masonic movement, and also with the Club Cricket Charity. This latter project has been extended to all clubs during 2021, and has resulted in saved lives. We also commenced the 'Streetside' project to place 500 sites into kiosks in city centres, funded by advertising, of which 90 were placed in this financial year, in Cardiff, Birmingham, Glasgow, Edinburgh, London and Nottingham.

The Charity mainly generates its operating income from donations and gift aid.

In 2014 we established a commercial subsidiary company to handle the increasing amounts of commercial requests being asked of the charity, which fall outside of the Objects, and also address VAT issues. This is run as a not-for-profit company and any surpluses are gift aided to the Charity. This resulted in significant financial contribution to the Charity in 2021 and also allowed us to donate defibrillators to worthy causes. The largest shareholder in this subsidiary is the Trust. In 2019 the Trust and company financial years were aligned, and all policies brought into line to cover both organisations.

Financial review

The pandemic has taken its toll with an overall lower number of community projects, increased workloads and more competition. This has not let us stop supporting communities but it does mean that our surplus has been significantly downgraded, even a small loss this year, which may continue into the next financial year. We are well aware of this and are managing appropriately, and also seeking additional fund raising to address during the next financial year. It also means our ability to add to our reserves has been diminished this financial year.

The Community Heartbeat Trust

Trustees' Report

Policy on reserves

All revenues will be used for the purpose of fulfilling the Objectives of the Charity, once reasonable expenses have been reimbursed. Any surplus at the end of the year will be used to fulfil the Objects of the charity as the trustees see fit. The charity Trustees have complied with their duty to have due regard for public benefit in exercising their powers or duties. This year we have donated CPAD schemes to several communities, and again have a programme of community training and information services, and have extended free access to the WebNos Governance system to ambulance service sponsored projects. In 2018 we also extended the Charitable benefit with a free post-rescue counselling service to communities, the only one of its type in the UK, and this continues into 2021/2022. We continue to use part of any surpluses for donation of defibrillators to needy causes, such as homeless centres. A number of defibrillator donations were made during the year, including the Ronald McDonald homes, and Kirriemuir Connections.

Plans for future periods

Aims and key objectives for future periods

In the forthcoming year, we hope to increase the number of sites delivered and also to work with the ambulance services to develop new ways of encouraging defibrillator expansion into the community. We will continue to develop and negotiate discounted equipment supply and seek new ways to educate the members of the public in Basic Life Support (BLS). We will continue to campaign for recognition of the importance of defibrillators in the community and will continue to lobby government to be proactive in the support of both community defibrillation and also BLS in communities and, in particular, addressing Governance. We will actively campaign for the restoration of the ILCOR defibrillator signage in the UK and believe the proposed alternative signage being used by other organisations will cause issues and confusion now, and in the future. The Charity is also actively looking at the new guidance on Catastrophic bleeding to see if it can help in any way, through provision of bleed kits or through education, or both.

The charity may seek to take on full time salaried management team members in 2021 and will seek additional independent funding to achieve this. However we will initiate a full governance review in FY2022 to ensure that we are fully compliant with new legislation and guidelines relating to charities.

Going concern

In March 2020 the Coronavirus pandemic took hold. This has had a major impact on the Charity income with many projects being delayed, and income severely reduced. From March to May 2020 monthly income dropped some 95%, and steps were taken to reduce costs, and to effect other policies to manage the Charity. In FY 2020/21 we finished the year in a healthy position despite Coronavirus. Cash flow is being managed as appropriate, but this has allowed the Charity to review policies and processes, upgrade its product offering and look for new avenues to provide services. It is also clear that other charities are facing difficulties as no support has been forthcoming from central government, and discussions continue with other charities for co-operation and possible close ties, including the American Heart Association.

Structure, governance and management

Nature of governing document

The charity is governed through a Trust Deed, supported by a policy handbook, and run by a board of trustees. This will be reviewed and updated as required.

Recruitment and appointment of trustees

Trustees come from all walks of life and are recruited and appointed from within the community; new trustees are sourced from those who have had prior involvement with the charity, and share our values and aims.

The Community Heartbeat Trust

Trustees' Report

Arrangements for setting key management personnel remuneration

The trustees currently take no salary and waive rights to be employed, being all volunteers offering their time for free, but are reimbursed any reasonable expenses on submission of expenses and receive consultancy payments where commercially relevant to do so.

The annual report was approved by the trustees of the charity on 26 January 2022 and signed on its behalf by:

.....
R. Schofield
Trustee

The Community Heartbeat Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' 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 Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. 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.

Approved by the trustees of the charity on 26 January 2022 and signed on its behalf by:

.....
R. Schofield
Trustee

The Community Heartbeat Trust

Independent Examiner's Report to the trustees of The Community Heartbeat Trust

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 May 2021 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the trustees of The Community Heartbeat Trust 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 The Community Heartbeat 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

Since The Community Heartbeat Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Community Heartbeat Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
I. C. F. S. Agar FCA
Robert Whowell & Partners
Chartered Accountants and Registered Auditors
Institute of Chartered Accountants in England and Wales

Westwood House
78 Loughborough Road
Quorn
Loughborough
Leicestershire
LE12 8DX

26 January 2022

The Community Heartbeat Trust

Statement of Financial Activities for the Year Ended 31 May 2021

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Charitable activities	2	569,793	100,000	669,793
Expenditure on:				
Raising funds	3	(2,676)	-	(2,676)
Charitable activities	4	(577,242)	(78,318)	(655,560)
Other expenditure	5	(21,486)	-	(21,486)
Total expenditure		<u>(601,404)</u>	<u>(78,318)</u>	<u>(679,722)</u>
Net movement in funds		(31,611)	21,682	(9,929)
Reconciliation of funds				
Total funds brought forward		<u>104,704</u>	<u>54,849</u>	<u>159,553</u>
Total funds carried forward	15	<u>73,093</u>	<u>76,531</u>	<u>149,624</u>
	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Charitable activities	2	654,341	100,000	754,341
Expenditure on:				
Raising funds	3	(6,044)	-	(6,044)
Charitable activities	4	(610,543)	(92,903)	(703,446)
Other expenditure	5	(28,069)	-	(28,069)
Total expenditure		<u>(644,656)</u>	<u>(92,903)</u>	<u>(737,559)</u>
Net movement in funds		9,685	7,097	16,782
Reconciliation of funds				
Total funds brought forward		<u>95,019</u>	<u>47,752</u>	<u>142,771</u>
Total funds carried forward	15	<u>104,704</u>	<u>54,849</u>	<u>159,553</u>

All of the charity's activities derive from continuing operations during the above two periods.

The Community Heartbeat Trust

(Registration number: 1132824)
Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	9	16,650	18,500
Tangible assets	10	29,958	34,491
Investments	11	6,000	6,000
		<u>52,608</u>	<u>58,991</u>
Current assets			
Debtors	12	316,804	335,747
Cash at bank and in hand	13	41,488	-
		<u>358,292</u>	<u>335,747</u>
Creditors: Amounts falling due within one year	14	<u>(261,276)</u>	<u>(235,185)</u>
Net current assets		<u>97,016</u>	<u>100,562</u>
Net assets		<u>149,624</u>	<u>159,553</u>
Funds of the charity:			
Restricted		76,531	54,849
Unrestricted income funds			
Unrestricted		<u>73,093</u>	<u>104,704</u>
Total funds	15	<u>149,624</u>	<u>159,553</u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 26 January 2022 and signed on their behalf by:

.....
R. Schofield
Trustee

The Community Heartbeat Trust

Cash Flow Statement for the Year Ended 31 May 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash (expenditure)/income		(9,929)	16,782
Adjustments to cash flows from non-cash items			
Depreciation	10	534,042	551,311
Amortisation	9	<u>1,850</u>	<u>-</u>
		525,963	568,093
Working capital adjustments			
Decrease/(increase) in debtors	12	18,943	(172,753)
Increase in creditors	14	<u>45,656</u>	<u>30,551</u>
Net cash flows from operating activities		<u>590,562</u>	<u>425,891</u>
Cash flows from investing activities			
Purchase of intangible fixed assets	9	-	(18,500)
Purchase of tangible fixed assets	10	(529,509)	(546,778)
Purchase of investments	11	<u>-</u>	<u>(2,000)</u>
Net cash flows from investing activities		<u>(529,509)</u>	<u>(567,278)</u>
Net increase/(decrease) in cash and cash equivalents		61,053	(141,387)
Cash and cash equivalents at 1 June 2020		<u>(19,565)</u>	<u>121,822</u>
Cash and cash equivalents at 31 May 2021	13	<u><u>41,488</u></u>	<u><u>(19,565)</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Community Heartbeat Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency is pound sterling.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

The trustees consider that donated income for defibrillators should be recognised in full at the point of receipt.

The trustees consider that defibrillator costs should be recognised as a fixed asset in full at the point of procurement.

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable that settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% straight line

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Managed solutions equipment	100% straight line
Training equipment	10% straight line
Office building	10% straight line

Fixed asset investments

Fixed asset investments are included at the lower of cost and market value at the balance sheet date.

Trade debtors

Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debts is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

Trade creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the trust does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in the furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from charitable activities

	Unrestricted General £	Restricted £	2021 £	2020 £
Managed solutions	<u>569,793</u>	<u>100,000</u>	<u>669,793</u>	<u>754,341</u>

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted General £	2021 £	2020 £
Marketing and publicity	<u>2,676</u>	<u>2,676</u>	<u>6,044</u>

4 Expenditure on charitable activities

	Unrestricted General £	Restricted £	2021 £	2020 £
Managed solutions	<u>577,242</u>	<u>78,318</u>	<u>655,560</u>	<u>703,446</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

5 Other expenditure

	Unrestricted General £	2021 £	2020 £
Other resources expended (note 6)	21,486	21,486	28,069

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	Year ended 2021 £	Year ended 2020 £
Accountancy	5,235	4,245
Insurance	4,708	4,248
Travel	144	-
Depreciation and amortisation	6,383	4,533
Communications and IT	4,390	5,081
Office	400	430
Protective clothing	191	1,736
Legal and professional	35	4,451
Donations	-	3,345

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

9 Intangible fixed assets

	Goodwill £	Total £
Cost		
At 1 June 2020	18,500	18,500
At 31 May 2021	18,500	18,500
Amortisation		
Charge for the year	1,850	1,850
At 31 May 2021	1,850	1,850
Net book value		
At 31 May 2021	16,650	16,650
At 31 May 2020	18,500	18,500

10 Tangible fixed assets

	Managed solutions equipment £	Training equipment £	Office building £	Total £
Cost				
At 1 June 2020	4,230,069	27,555	17,780	4,275,404
Additions	529,509	-	-	529,509
At 31 May 2021	4,759,578	27,555	17,780	4,804,913
Depreciation				
At 1 June 2020	4,230,069	5,510	5,334	4,240,913
Charge for the year	529,509	2,755	1,778	534,042
At 31 May 2021	4,759,578	8,265	7,112	4,774,955
Net book value				
At 31 May 2021	-	19,290	10,668	29,958
At 31 May 2020	-	22,045	12,446	34,491

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

11 Fixed asset investments

	2021 £	2020 £
Shares in group undertakings and participating interests	<u>6,000</u>	<u>6,000</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
Subsidiary				
The Community Heartbeat Trust (Solutions) Ltd	England and Wales	Ordinary	50%	Placement of community defibrillators

The profit for the financial period of The Community Heartbeat Trust (Solutions) Ltd was £25,755 (2020 - £(16,662)) and the aggregate amount of capital and reserves at the end of the period was £40,665 (2020 - £14,910).

12 Debtors

	2021 £	2020 £
Debtors	94,356	101,679
Due from related party	80,784	16,955
Accrued income	<u>141,664</u>	<u>217,113</u>
	<u>316,804</u>	<u>335,747</u>

13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	41,488	-
Bank overdrafts	<u>-</u>	<u>(19,565)</u>
Cash and cash equivalents in statement of cash flows	<u>41,488</u>	<u>(19,565)</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	-	19,565
Creditors	256,476	210,820
Accruals	4,800	4,800
	<u>261,276</u>	<u>235,185</u>

15 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Balance at 31 May 2021 £
Unrestricted funds				
General	104,704	569,793	(601,404)	73,093
Restricted funds	<u>54,849</u>	<u>100,000</u>	<u>(78,318)</u>	<u>76,531</u>
Total funds	<u>159,553</u>	<u>669,793</u>	<u>(679,722)</u>	<u>149,624</u>
	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted funds				
General	95,019	654,341	(644,656)	104,704
Restricted funds	<u>47,752</u>	<u>100,000</u>	<u>(92,903)</u>	<u>54,849</u>
Total funds	<u>142,771</u>	<u>754,341</u>	<u>(737,559)</u>	<u>159,553</u>

The specific purposes for which the restricted funds are to be applied are as follows:

The Club Cricket Charity Defib Fund - to supply portable units to cricket clubs throughout the country.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2021

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General		2021
	£	£	£
Intangible fixed assets	16,650	-	16,650
Tangible fixed assets	29,958	-	29,958
Fixed asset investments	6,000	-	6,000
Current assets	256,761	76,531	333,292
Current liabilities	(236,276)	-	(236,276)
Total net assets	<u>73,093</u>	<u>76,531</u>	<u>149,624</u>

	Unrestricted funds	Restricted funds	Total funds
	General		2020
	£	£	£
Intangible fixed assets	18,500	-	18,500
Tangible fixed assets	34,491	-	34,491
Fixed asset investments	6,000	-	6,000
Current assets	280,898	54,849	335,747
Current liabilities	(235,185)	-	(235,185)
Total net assets	<u>104,704</u>	<u>54,849</u>	<u>159,553</u>

17 Related party transactions

During the year the charity made the following related party transactions:

The Community Heartbeat Trust (Solutions) Ltd

(The charity is a 50% shareholder)

During the period the charity purchased goods and services in the sum of £176,397 and received donations in the sum of £49,582 from The Community Heartbeat Trust (Solutions) Ltd. At the balance sheet date the amount due from The Community Heartbeat Trust (Solutions) Ltd was £55,784 (2020 - £16,955).

THE COMMUNITY HEARTBEAT TRUST

England & Wales - Charity number 1132824

Accounts

Charity registration number: 1132824

The Community Heartbeat Trust

Annual Report and Financial Statements

for the Year Ended 31 May 2020

The Community Heartbeat Trust

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 19

The Community Heartbeat Trust

Reference and Administrative Details

Trustees	R. Schofield, Acting Chair M. N. Fagan G. Whitehead D. Arnold (appointed 30 October 2019) B. N. Mercer (appointed 31 May 2020) J. Smith (appointed 4 June 2020) Dr S. P. Page (resigned 31 May 2020) K. Shepherd (resigned 31 May 2020) M. T. Griffiths (resigned 31 May 2020)
Principal Office	Clovelly Burton End Haverhill CB9 9AD
Charity Registration Number	1132824
Bankers	Barclays plc
Independent examiner	Robert Whowell & Partners Chartered Accountants and Registered Auditors Westwood House 78 Loughborough Road Quorn Loughborough Leicestershire LE12 8DX

The Community Heartbeat Trust

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2020.

Objectives and activities

Objects and aims

To relieve sickness, in particular but not exclusively, by:

- a) the provision of automated external defibrillators (AED) (predominantly public access defibrillators);
- b) the provision of AED Community Public Access Defibrillation (CPAD) service in local communities;
- c) support for the establishment of community responder schemes (or similar schemes offering similar services) in local communities.

To advance education and the training of the public in aspects of 'first person on scene', 'emergency first aid', 'basic life support', 'advanced life support' and similar medical programmes.

Public benefit

In shaping the objectives for the period and planning its activities, the trustees have considered the public benefit by ensuring its activities are accessible to all eligible users.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We have now completed the eleventh full year and the Charity continues developing, although this year has seen considerable challenges not faced before. We are pleased to say we came through these challenges, although the CV-19 crises continues into FY2020/21 with no end in sight. We have established the Charity as a major force in the provision of life saving defibrillators into primarily rural communities, undertaken with governance, resilience and sustainability as our cornerstones, as well as establishing ourselves as partners to the ambulance services in the UK. We are probably the main and leading community defibrillator organisation in the UK currently. We work with other charities and similar organisations to affect a common approach to community defibrillation, that meets all the various liability issues. We have also been invited to partake in several central government projects, including a defibrillator strategy for Wales, and input into other surveys. In previous years, we also contributed to the strategy for London and also the Ambulance Quality indicators.

Whilst we have occasionally helped overseas organisations such as the Greek Red Cross, we have continued to donate defibrillators to many places in the UK, including charities for the homeless in Leicester, Coventry, London, Exeter and to the Alzheimer's centre in Kirriemuir, Scotland. We continue to support churches, schools and also major religious institutions, including the UK's largest Sikh temple. As part of our 10th anniversary programme, we have donated defibrillators to all the UK Ronald McDonald houses where parents live whilst children are being treated for serious health conditions. We have also funded CFR groups and commenced support for medical research with Warwick Medical School.

The Community Heartbeat Trust

Trustees' Report

Our WebNos Governance system has been upgraded and extended and is now offered free as a charitable service to any site with a defibrillator. This is the only nationwide defibrillator Governance system, and represents a national database of defibrillator placements. In 2018 we also made this available through the National Defibrillator Database (www.nddb.uk) allowing members of the public to see locations of defibrillators and their operational status. We believe this is currently being copied by a larger heart charity as their National Defibrillator Network, and we have held meetings with this organisation to try to work together for the good of communities, but so far this has been rejected. Through the use of WebNos we have addressed:

- 3,500 Ambulance issues (in/out of action, missing defibs, incorrect information on ambulance CAD systems)
- 700 defibrillator returns (technical issues requiring returns to manufacturers)
- 2,500 maintenance items (error codes, etc)
- 164 loan defibs
- 450 investigations (why defib was not activated; defib not working in rescue, etc)
- Checked and submitted over 100,000 defibrillator status reports
- Deployed over 1,500 community defibrillators to 999 calls
- Offered post traumatic stress counselling to Heartbeat Heros involved in rescues
- Recovered over 195 missing defibrillators
- Established a 'unloved defibrillator' fund to recommission out of action AEDs

None of the above is possible through any other competitive system, making the services offered by CHT, and through WebNos, unique in the UK.

In 2019/20 we extended our projects to over 5,500 defibrillator sites, and continued some significant projects through the agreement we have with British Telecom to convert former telephone kiosks into village medical centres. This has been extended with a partnership agreement with the British Coatings Federation to renovate telephone kiosks. Much of this has resulted in high visibility TV and press coverage. Significant numbers of members of the public have now been trained in defibrillator use and in CPR, this is now exceeding 100,000 people. These are face:face sessions not on-line. We also now have an agreement with the Rugby Football Union to run the AED elements of the 'Rugbysafe' project; with Rotary to be their preferred supplier for defibrillator projects; with the Masonic movement, and also with the Club Cricket Charity. This latter project gave us a donation to install 140 defibrillators with tier 3 cricket clubs in the UK, and was a highly successful implementation, with a major training event at Lords. In 2020 we have again been awarded the funding to extend this by a further 200 sites. We also commenced the 'Streetside' project to place 500 sites into kiosks in city centres, funded by advertising, of which 50 were placed in this financial year, in Cardiff, Birmingham, Glasgow, Edinburgh and Nottingham.

The Charity mainly generates its operating income from donations and gift aid.

In 2014 we established a commercial subsidiary company to handle the increasing amounts of commercial requests being asked of the charity, which fall outside of the objectives, and also address VAT issues. This is run as a not-for-profit company and any surpluses are gift aided to the Charity. This resulted in significant financial contribution to the Charity and also allowed us to donate defibrillators to worthy causes. The largest shareholder in this subsidiary is the Trust. In 2019 the Trust and company financial years were aligned, and all policies brought into line to cover both organisations.

The Community Heartbeat Trust

Trustees' Report

On the negative side, we suspended one trustee in May 2018. The matter was investigated thoroughly and before it reached a conclusion, trustee re-elections took place in line with Charities Commission guidance and this trustee was not re-appointed and was resigned. This resulted in a dispute and the trustee concerned then issued a claim in the Employment Tribunal against the Charity and also its subsidiary trading company, claiming 'employment rights'. This incurred significant costs to the charity, and diverted funds away from our charity objectives. The case was concluded in January 2020 with the claimant accepting an 'out of court' settlement. The trustees felt it was better to end the matter as the draw on finances was considerable to the Charity, resulting in over £50k being spent to defend the disputed claim, and pay the settlement. The impact of this claim was, in effect, to divert monies that could have supplied defibrillators to 50 childrens' homes, homeless centres and religious centres. The Charities Commission and Companies House were kept fully apprised of the situation, and the outcome.

Both the charity, and subsidiary company, had already made reasonable provision in the accounts for addressing the claim.

During the year, David Arnold returned as a trustee after a short break. Matt Griffiths left at Christmas as a result of ill health and has since been replaced. At the close of FY2020 we had a full complement of trustees and management placements.

Coronavirus CV-19

In March 2020 the Coronavirus pandemic took hold. This has had a major impact on the Charity income with many projects being delayed, and income severely reduced. From March to May 2020 monthly income dropped some 95%, and steps were taken to reduce costs, and to effect other policies to manage the Charity. We finished the year in a healthy position despite the Coronavirus and Employment tribunal issues. Currently the Charity has commitment for some 500+ projects, although many of these will now be delayed to later in the year or into 2021. Cash flow is being managed as appropriate, but this has allowed the Charity to review policies and processes, upgrade its product offering and look for new avenues to provide services. It is also clear that other charities are facing difficulties as no support has been forthcoming from central government, and discussions continue with other charities for co-operation and possible close ties, including the American Heart Association.

Financial review

Policy on reserves

All revenues will be used for the purpose of fulfilling the objectives of the Charity, once reasonable expenses have been reimbursed. Any surplus at the end of the year will be used to fulfil the objectives of the charity as the trustees see fit. The charity trustees have complied with their duty to have due regard for public benefit in exercising their powers or duties. This year we have donated CPAD schemes to several communities, and again have a programme of community training and information services, and have extended free access to the WebNos Governance system to ambulance service sponsored projects. In 2018 we also extended the Charitable benefit with a free post-rescue counselling service to communities, the only one of its type in the UK, and this continues into 2020/2021. We continue to use part of any surpluses for donation of defibrillators to needy causes, such as homeless centres. A number of defibrillator donations were made during the year, including the Ronald McDonald homes, and Kirriemuir Connections.

The Community Heartbeat Trust

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

In the forthcoming year, we hope to increase the number of sites delivered and also to work with the ambulance services to develop new ways of encouraging defibrillator expansion into the community. We will continue to develop and negotiate discounted equipment supply and seek new ways to educate the members of the public in Basic Life Support (BLS). We will continue to campaign for recognition of the importance of defibrillators in the community and will continue to lobby government to be proactive in the support of both community defibrillation and also BLS in communities and, in particular, addressing Governance. We will actively campaign for the restoration of the ILCOR defibrillator signage in the UK and believe the proposed alternative signage being used by other organisations will cause issues and confusion now, and in the future. The Charity is also actively looking at the new guidance on Catastrophic bleeding to see if it can help in any way, through provision of bleed kits or through education, or both.

The charity may seek to take on full time salaried management team members in 2020 and will seek additional independent funding to achieve this. However we will initiate a full governance review in FY2021 to ensure that we are fully compliant with new legislation and guidelines relating to charities.

Structure, governance and management

Nature of governing document

The charity is governed through a Trust Deed, supported by a policy handbook, and run by a board of trustees. This will be reviewed and updated in FY20/21.

Recruitment and appointment of trustees

Trustees come from all walks of life and are recruited and appointed from within the community; new trustees are sourced from those who have had prior involvement with the charity, and share our values and aims.

Arrangements for setting key management personnel remuneration

The trustees currently take no salary and waive rights to be employed, being all volunteers offering their time for free, but are reimbursed any reasonable expenses on submission of expenses and receive in accordance with Note 16, consultancy payments where commercially relevant to do so.

The annual report was approved by the trustees of the charity on 26 October 2020 and signed on its behalf by:

.....
R. Schofield
Trustee

The Community Heartbeat Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' 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 Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. 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.

Approved by the trustees of the charity on 26 October 2020 and signed on its behalf by:

.....
R. Schofield
Trustee

The Community Heartbeat Trust

Independent Examiner's Report to the trustees of The Community Heartbeat Trust

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 May 2020 which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

As the trustees of The Community Heartbeat Trust 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 The Community Heartbeat 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

Since The Community Heartbeat Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Community Heartbeat Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
I. C. F. S. Agar FCA
Chartered Accountants and Registered Auditors
Institute of Chartered Accountants in England and Wales

Westwood House
78 Loughborough Road
Quorn
Loughborough
Leicestershire
LE12 8DX

26 October 2020

The Community Heartbeat Trust

Statement of Financial Activities for the Year Ended 31 May 2020

				Total year ended 31 May 2020 £
	Note	Unrestricted £	Restricted £	
Income and Endowments from:				
Charitable activities	2	654,341	100,000	754,341
Expenditure on:				
Raising funds	3	(6,044)	-	(6,044)
Charitable activities	4	(610,543)	(92,903)	(703,446)
Other expenditure	5	(28,069)	-	(28,069)
Total expenditure		(644,656)	(92,903)	(737,559)
Net movement in funds		9,685	7,097	16,782
Reconciliation of funds				
Total funds brought forward		95,019	47,752	142,771
Total funds carried forward	15	104,704	54,849	159,553
				Total 1 December 2017 to 31 May 2019 £
	Note	Unrestricted £	Restricted £	
Income and Endowments from:				
Charitable activities	2	1,379,187	100,000	1,479,187
Expenditure on:				
Raising funds	3	(14,179)	-	(14,179)
Charitable activities	4	(1,278,698)	(52,248)	(1,330,946)
Other expenditure	5	(64,208)	-	(64,208)
Total expenditure		(1,357,085)	(52,248)	(1,409,333)
Net movement in funds		22,102	47,752	69,854
Reconciliation of funds				
Total funds brought forward		72,917	-	72,917
Total funds carried forward	15	95,019	47,752	142,771

All of the charity's activities derive from continuing operations during the above two periods.

The Community Heartbeat Trust

(Registration number: 1132824)

Balance Sheet as at 31 May 2020

	Note	31 May 2020 £	31 May 2019 £
Fixed assets			
Intangible assets	9	18,500	-
Tangible assets	10	34,491	39,024
Investments	11	<u>6,000</u>	<u>4,000</u>
		<u>58,991</u>	<u>43,024</u>
Current assets			
Debtors	12	335,747	162,994
Cash at bank and in hand	13	<u>-</u>	<u>121,822</u>
		335,747	284,816
Creditors: Amounts falling due within one year	14	<u>(235,185)</u>	<u>(185,069)</u>
Net current assets		<u>100,562</u>	<u>99,747</u>
Net assets		<u><u>159,553</u></u>	<u><u>142,771</u></u>
Funds of the charity:			
Restricted		54,849	47,752
Unrestricted income funds			
Unrestricted		<u>104,704</u>	<u>95,019</u>
Total funds	15	<u><u>159,553</u></u>	<u><u>142,771</u></u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 26 October 2020 and signed on their behalf by:

.....
R. Schofield
Trustee

The Community Heartbeat Trust

Cash Flow Statement for the Year Ended 31 May 2020

	Note	Year ended 31 May 2020 £	1 December 2017 to 31 May 2019 £
Cash flows from operating activities			
Net cash income		16,782	69,854
Adjustments to cash flows from non-cash items			
Depreciation	10	<u>551,311</u>	<u>1,070,589</u>
		568,093	1,140,443
Working capital adjustments			
Decrease in stocks		-	1,000
(Increase)/decrease in debtors	12	(172,753)	8,829
Increase in creditors	14	<u>30,551</u>	<u>19,858</u>
Net cash flows from operating activities		<u>425,891</u>	<u>1,170,130</u>
Cash flows from investing activities			
Purchase of intangible fixed assets	9	(18,500)	-
Purchase of tangible fixed assets	10	(546,778)	(1,093,611)
Purchase of investments	11	<u>(2,000)</u>	<u>-</u>
Net cash flows from investing activities		<u>(567,278)</u>	<u>(1,093,611)</u>
Net (decrease)/increase in cash and cash equivalents		(141,387)	76,519
Cash and cash equivalents at 1 June 2019		<u>121,822</u>	<u>45,303</u>
Cash and cash equivalents at 31 May 2020	13	<u><u>(19,565)</u></u>	<u><u>121,822</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Community Heartbeat Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency is pound sterling.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

The trustees consider that donated income for defibrillators should be recognised in full at the point of receipt.

The trustees consider that defibrillator costs should be recognised as a fixed asset in full at the point of procurement.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable that settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Managed solutions equipment	100% straight line
Training equipment	10% straight line
Office building	10% straight line

Fixed asset investments

Fixed asset investments are included at the lower of cost and market value at the balance sheet date.

Trade debtors

Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debts is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the debtors.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

Trade creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the trust does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in the furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from charitable activities

	Unrestricted		Total
	General	Restricted	1 December
	£	£	2017 to 31
			May 2019
			£
Managed solutions	654,341	100,000	754,341
	<u>654,341</u>	<u>100,000</u>	<u>754,341</u>

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		Total
	General	Total	1 December
	£	year ended	2017 to 31
		31 May 2020	May 2019
		£	£
Marketing and publicity	6,044	6,044	14,179
	<u>6,044</u>	<u>6,044</u>	<u>14,179</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

4 Expenditure on charitable activities

	Unrestricted		Total
	General	Restricted	1 December
	£	£	2017 to 31
			May 2019
			£
Managed solutions	610,543	92,903	1,330,946

5 Other expenditure

	Unrestricted		Total
	General	Restricted	1 December
	£	£	2017 to 31
			May 2019
			£
Other resources expended	28,069	28,069	64,208

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	Year ended	1 December
	31 May 2020	2017 to
	£	31 May 2019
		£
Administration costs	-	17,950
Accountancy	4,245	9,718
Insurance	4,248	3,900
Travel costs	-	269
Depreciation	4,533	4,533
Communications and IT	5,081	4,961
Office expenses	430	793
Protective clothing	1,736	2,926
Legal and professional	4,451	19,158
Donations made	3,345	-

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Intangible fixed assets

	Goodwill £	Total £
Cost		
Additions	18,500	18,500
At 31 May 2020	18,500	18,500
Net book value		
At 31 May 2020	18,500	18,500

10 Tangible fixed assets

	Managed solutions equipment £	Training equipment £	Office building £	Total £
Cost				
At 1 June 2019	3,683,291	27,555	17,780	3,728,626
Additions	546,778	-	-	546,778
At 31 May 2020	4,230,069	27,555	17,780	4,275,404
Depreciation				
At 1 June 2019	3,683,291	2,755	3,556	3,689,602
Charge for the year	546,778	2,755	1,778	551,311
At 31 May 2020	4,230,069	5,510	5,334	4,240,913
Net book value				
At 31 May 2020	-	22,045	12,446	34,491
At 31 May 2019	-	24,800	14,224	39,024

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

11 Fixed asset investments

	31 May 2020	31 May 2019
	£	£
Shares in group undertakings and participating interests	<u>6,000</u>	<u>4,000</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held	Principal activity
Subsidiary				
The Community Heartbeat Trust (Solutions) Ltd	England and Wales	Ordinary	50%	Placement of community defibrillators

The loss for the financial period of The Community Heartbeat Trust (Solutions) Ltd was £16,662 (2019 - £24,562) and the aggregate amount of capital and reserves at the end of the period was £14,910 (2019 - £31,572).

Subsidiary

2,000 Ordinary shares were acquired to take the holding to 50% on 7 February 2020. The goodwill acquired on this was £18,500.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

12 Debtors

	31 May 2020 £	31 May 2019 £
Debtors	118,634	153,365
Accrued income	<u>217,113</u>	<u>9,629</u>
	<u>335,747</u>	<u>162,994</u>

13 Cash and cash equivalents

	31 May 2020 £	31 May 2019 £
Cash at bank	-	121,822
Bank overdrafts	<u>(19,565)</u>	<u>-</u>
Cash and cash equivalents in statement of cash flows	<u>(19,565)</u>	<u>121,822</u>

14 Creditors: amounts falling due within one year

	31 May 2020 £	31 May 2019 £
Bank overdrafts	19,565	-
Creditors	210,820	174,869
Accruals and deferred income	<u>4,800</u>	<u>10,200</u>
	<u>235,185</u>	<u>185,069</u>

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

15 Funds

	Balance at 1 June 2019 £	Incoming resources £	Resources expended £	Balance at 31 May 2020 £
Unrestricted				
<i>General</i>				
General	95,019	654,341	(644,656)	104,704
Restricted				
The Club Cricket Charity	<u>47,752</u>	<u>100,000</u>	<u>(92,903)</u>	<u>54,849</u>
Total funds	<u>142,771</u>	<u>754,341</u>	<u>(737,559)</u>	<u>159,553</u>
	Balance at 1 December 2017 £	Incoming resources £	Resources expended £	Balance at 31 May 2019 £
Unrestricted				
<i>General</i>				
General	72,917	1,379,187	(1,357,085)	95,019
Restricted				
The Club Cricket Charity	<u>-</u>	<u>100,000</u>	<u>(52,248)</u>	<u>47,752</u>
Total funds	<u>72,917</u>	<u>1,479,187</u>	<u>(1,409,333)</u>	<u>142,771</u>

The specific purposes for which the funds are to be applied are as follows:

The Club Cricket Charity Defib Fund - to supply portable units to cricket clubs throughout the country.

The Community Heartbeat Trust

Notes to the Financial Statements for the Year Ended 31 May 2020

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 31 May 2020
	General £	£	£
Intangible fixed assets	18,500	-	18,500
Tangible fixed assets	34,491	-	34,491
Fixed asset investments	6,000	-	6,000
Current assets	280,898	54,849	335,747
Current liabilities	(235,185)	-	(235,185)
Total net assets	<u>104,704</u>	<u>54,849</u>	<u>159,553</u>

	Unrestricted funds	Restricted funds	Total funds 2019
	General £	£	£
Tangible fixed assets	39,024	-	39,024
Fixed asset investments	4,000	-	4,000
Current assets	237,064	47,752	284,816
Current liabilities	(185,069)	-	(185,069)
Total net assets	<u>95,019</u>	<u>47,752</u>	<u>142,771</u>

17 Related party transactions

During the year the charity made the following related party transactions:

The Community Heartbeat Trust (Solutions) Ltd

(The charity is a 50% shareholder)

During the period the charity purchased goods and services in the sum of £246,136, sold good and services in the sum of £44,448 and received donations in the sum of £20,500 from The Community Heartbeat Trust (Solutions) Ltd. At the balance sheet date the amount due from The Community Heartbeat Trust (Solutions) Ltd was £16,955 (2019 - £Nil).