

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

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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 on19th 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	170,789	26,122	196,911
	<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