

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

Yvonne Jackson BSc FCA

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:



.....
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