

Charity Registered Number: 1162634



AED DONATE
TRUSTEES ANNUAL REPORT
AND
ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

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A list of our directors and their qualifications can be viewed at our registered office.

AED DONATE
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AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

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AED DONATE
CHARITY INFORMATION

Charity name	AED DONATE
Registered Charity No	1162634
Registered date	13/07/2015
Charity Trustees	Josie Morris Dr Jon Bingham Lucy Lead Philip David Smith Jessica Gallimore Dr Denise Gaye Blake Roberts
Charity official address	Unit 14 Emerald Way Stone Staffordshire ST15 0SR
Bankers	Lloyds Bank 8-11 Cambridge Crescent Harrogate HG1 1PQ
Independent examiner	DJH Mitten Clarke Limited The Glades Festival Way Festival Park Stoke on Trent Staffordshire ST1 5SQ

AED DONATE
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2022

The trustees present their Annual Report and financial statement for the year to 31 July 2022. The report and financial statements have been prepared in accordance with all relevant Charity Commission guidance and comply with the CIO's Constitution and the Charities' Act 2011.

Charitable Aims and Objectives

Sudden Cardiac Arrest kills approximately 100,000 people a year in the UK.

AED Donate is committed to improving survival from out of hospital cardiac arrests, supporting the placement and use of Automated External Defibrillators (AED) to local communities.

We achieve this by giving communities the opportunity to fundraise or purchase an AED which can then be registered with your local Ambulance Trust for use in an Emergency.

This will help protect communities from the UK's biggest killer, Sudden Cardiac Arrest (SCA). By working together, we CAN save lives.

Structure, governance and management

Constitution

AED Donate was formed 7 years ago to help increase the public provision of defibrillators in all communities. It was established under a constitution which defines its charitable Aims and Objectives and powers. Day to day governance is managed by the Trustees.

AED Donate aim to increase public knowledge surrounding Sudden Cardiac Arrest (SCA), the importance of defibrillators, and promote confident use of a defibrillator within the pre-hospital setting.

The charity aims to provide training sessions to all communities who are in receipt a defibrillator but also want to provide awareness and education to those that currently have no defibrillator provision.

Members' liability

In the event of the CIO being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Payments

No fees were paid to any trustees during the year. No out-of-pocket expenses were paid to trustees during this year.

Trustee selection methods

Trustees are elected by the membership — new trustees may be co-opted during the year but must be formally elected at the next AGM. Trustees are elected to serve for a term of three year and retire by rotation. They may stand for re-election at the end of their term.

Applications or nominations for trustees are invited before every AGM. In addition, any interim vacancies are advertised to the whole membership, and additionally in the case of the lay Trustee via various recruitment organisations. The trustees seek to identify and fill any skills gaps with appointments. Potential trustees speak informally with the Chair, and in addition usually attend a meeting before a final decision.

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Organisational structure

The trustees oversee the CIO and meet approximately 6 times per year.

Committees and sub-committees are responsible for the implementation of the organisation's strategy and are fully answerable to the trustee. Each committee involves at least one trustee, to enable communication and oversight. The sub-committees are largely composed of volunteer members and meet approximately 6 times per year.

The trustees are accountable to the AED Donate members at Annual General Meetings, and members are permitted at any time to raise issues for consideration or question decisions.

Delivering our objectives

Summary of the main achievements of the charity during the year

This year has been an exceptionally busy and successful period for AED Donate. The emphasis has been on both the installation of defibrillators into the community, the registration and maintenance of the individual appliances, but also very importantly, the education of the public not only about their nearest community-based machine but more specifically awareness about their deployment and implementation without fear or worry- which can save lives.

Everyone has had some connection with the significant issue of sudden cardiac arrests and the impact it has on our personal lives and that of the broader community, whether it is through the family and friends, or due to the impact of celebrities suffering from a cardiac arrest which has raised the profile and significance of defibrillators through the extensive media coverage and which has inevitably brought the subject matter to audiences universally. In many cases informing people, for the first time, to whom the message has often been difficult to reach.

Life-saving training and education programmes, organised by AED Donate are specifically designed to equip each individual with the skills and knowledge needed to respond in an emergency, and it is hoped that the number of training sessions will increase each year broadening knowledge on CPR and the use of our defibrillators - and who knows when that training and information will be needed in our day to day lives.

It is hoped that the new slogan of, 'Let's give a shock', will resonate throughout the nation and although we hope in reality the action will not be needed it is gratifying to know that more people will be better informed and more equipment available and therefore hopefully more lives saved as a direct result of the work of this charity.

One of the significant changes and achievements towards our mission of creating heart-safe communities across the United Kingdom have been achieved with currently nearly 3,000 defibrillators installed and over 3,000 training sessions held the importance of this charity, and its sterling work is getting more widely recognised daily.

Despite the challenges posed by the Covid pandemic, our dedicated team of staff and volunteers have remained committed to our cause and worked tirelessly. It is to the great credit of everyone involved that during the past year over 900 defibrillators have been installed into communities throughout the United Kingdom, with nearly 700 -999 deployments, and with 17 confirmed lives saved, bringing the charity one step closer to our goal of ensuring that no one is more than five minutes away from a defibrillator.

As with many organisations today we have made significant steps during the year towards environmental sustainability through several different methods, especially sustainable procurement, transportation, waste reduction and creating an energy efficient working environment and the initial steps towards one project which particularly excites us – solar powered defibrillators, which is a major new initiative with endless

possibilities for installations in difficult to reach locations. This year, as with previous years, the charity has worked closely with Keele University who have provided students on placement to work alongside the charity on specific projects. This has provided some stimulating work and provided the students with workplace experience and knowledge about our work. This is an initiative which we hope will continue in the future providing a significant link with the student population of Staffordshire.

None of this incredible work and achievements would have been possible without the tremendous support of our extensive list of donors, our wonderful partners, and most especially the amazing team of 106 volunteers and our army of defibrillator guardians. Their generosity and commitment to our cause continues to inspire the organisation every day and we could not have achieved everything we have done without that huge commitment to the charity.

Forward plans for 2022/2023

The organisation has an exciting year ahead as we continue to install and maintain many more thousands of AED's, build community partnerships, educate face to face following the pandemic and seek funding and source a mobile education vehicle to enable us to deliver training anywhere that's required.

We would not be able to accomplish our incredible work without our existing volunteers, and they are integral to the success of AED Donate. The charity intends to start up a new volunteer program to recruit new volunteers next year to support events, charity shops, collections, talks, training, and follow-up on-site deployments.

It is our intention to promote solar-powered external defibrillators throughout the country. By utilising solar-powered cabinets, we will be able to install defibrillators in locations that otherwise would not have been possible and save many lives.

The board and management team will keep a close eye on the economy, cost of living crisis, and ensure that we future proof the charity and plan carefully to ensure we can still serve our communities without adversely impacting the charity.

The organisation looks forward to a busy period ahead.

Trustees' consideration and management of major risks

The trustees have a responsibility to identify, assess and manage risks to the charity, including financial and other areas. The process for identifying risk has been through ongoing review, assessing risks for every new major decision, ongoing active reflection and by responding to minor issues that have been identified in day-to-day practice.

No major risks to the CIO were identified during the year.

Review of financial position and affairs

This report covers our accounting year from 1 August 2021 to 31 July 2022. The details of income and expenditure are as follows:

Income

During the year income from all sources was £875,058. Donations came to £226,177 which included community funds and grants.

AED DONATE
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2022
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Funds

The total funds at 31 July 2022 were £153,925.

Reserves policy

The trustees have examined the requirement for free reserves and consider that, given the nature of AED Donate's work, the level of free reserves should be sufficient to cover approximately 2 months expenditure. There are no funds materially in deficit.

Acknowledgements

As chairman, I wish to acknowledge the unstinting support and help of the charity's invaluable sponsors, volunteers, staff and trustees without whom the work achieved during this period would not have been possible. The success reported of their work is testament to the essential need of defibrillators in the community and the prevention of sudden cardiac arrest.

Statement of trustees' responsibilities

The trustees are responsible for ensuring that financial statements are prepared which give a true and fair view of the state of affairs of AED Donate including the incoming resources and expenditure, and which comply with the Charities' Act 2011. In doing so the trustees need to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the 'SORP' - Statement of Recommended Practice (Accounting and Reporting by Charities)
- make reasonable and sound financial judgments and estimates
- keep adequate records that disclose with reasonable accuracy at any time the financial position of the CIO
- safeguard the assets of the CIO, including taking reasonable steps for the prevention and detection of fraud or other irregularities |
- prepare the statements on the ongoing concern basis unless it is inappropriate to presume the CIO will continue.

Declaration

The trustees declare that they have approved the trustees' report above and the accompanying financial statements.

For and on behalf of all the trustees on



Philip David Smith

Chair

Date 12/05/2023

AED DONATE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES'

We report on the accounts for the Charity for the year ended 31 July 2022 which are set out on pages 7-20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with our examination no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Glades
Festival Way
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ST1 5SQ

DJH MITTEN CLARKE LIMITED

9 May 2022


AED DONATE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

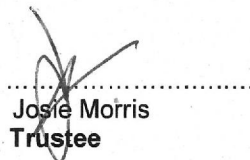
	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds	2021 Total Funds £
Income from:					
Donations	2	179,559	46,618	226,177	302,667
Other trading activities	3	168,604	-	168,604	66,669
Other income	4	32,939	-	32,938	5,488
Charitable activities	5	447,338	-	447,338	91,895
Total income		828,440	46,618	875,058	466,719
 Raising funds	6	208,088	-	208,088	176,841
Charitable activities	7	614,880	46,618	661,498	304,413
Total expenditure		822,968	46,618	869,586	481,254
Net income		5,472	-	5,472	(14,535)
Net movement in funds		5,472	-	5,472	(14,535)
Fund balances at 1 August 2021		148,453	-	148,453	162,988
Fund balances at 31 July 2022		153,925	-	153,925	148,453

AED DONATE
BALANCE SHEET
AS AT 31 JULY 2022

	Note	2022 Total £	2021 Total £
Fixed Assets			
Tangible Assets	13	41,705	39,521
Current Assets			
Stocks	14	18,400	9,700
Debtors	15	77,940	30,518
Cash at bank and in hand	16	64,172	118,414
		160,512	158,633
Creditors: amounts falling due within one year			
Creditors	17	10,330	6,183
Net current assets		150,182	152,450
Total assets less current liabilities		191,887	191,971
Creditors: amounts falling due after one year			
Creditors	17	37,962	43,518
Net assets		153,925	148,453
Funds			
Unrestricted funds	18	153,925	148,453
Restricted funds	18	-	-
		153,925	148,453

The financial statements were approved by the board of trustees and authorised for issue on
and are signed on its behalf by:


Phillip David Smith
Trustee


Josie Morris
Trustee

12/05/2023
Date

AED DONATE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2022

	Note	2022 £	2021 £
Cash flow from operating activities	22	(45,390)	(2,350)
Net cash flow from operating activities		(45,390)	(2,350)
Cash flow from investing activities			
Payments to acquire tangible assets		(21,352)	(7,435)
Sale of tangible assets		12,500	-
Net cash flow from investing activities		(8,852)	(7,435)
Net increase in cash and cash equivalents		(54,242)	(9,785)
Cash and cash equivalents at start date 1 August 2021		118,414	128,199
Cash and cash equivalents at end date 31 July 2022		64,172	118,414
Cash and cash equivalents consist of:			
Cash at bank and in hand		64,172	118,414
Cash and cash equivalents at end date 31 July 2022		64,172	118,414

AED DONATE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1. Accounting policies

1.1 Accounting convention

AED Donate is a charitable incorporated organisation. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The nature of the charity's operations and principal activities are described in the Trustee's Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1.3 Income recognition continued...

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind Donated for distribution to the beneficiaries of the charity are included in assets and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from charitable activities represents the provision of activities in furtherance of the charity's objects.

Investment income is earned through holding assets for investment purposes. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

Other income represents those items not falling into the above categories.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes include all direct and indirect costs of the charity's fundraising events and all direct and indirect costs of the charity shop.
- Expenditure on charitable activities includes all direct and indirect costs of delivering the objectives of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% net book value per annum
Office equipment	33.33% cost per annum
Motor Vehicles	25% net book value per annum

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

1.8 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.9 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.10 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the statement of financial activities.

1.11 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the year of the lease.

1.12 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK tax purposes.

1.13 Financial instruments

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

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

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

Basic financial assets

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

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1.13 Basic financial liabilities continued....

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

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

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

1.14 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.15 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability

1.16 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

2. Income from donations

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Community fund and grants	-	42,674	42,674	77,253
Councillor community funding	-	3,944	3,944	4,580
Donations received	155,810	-	155,810	44,735
Gift aid payments	11,453	-	11,453	-
Returned donations	(316)	-	(316)	(150)
Covid-19 government grants	12,612	-	12,612	176,249
	179,559	46,618	226,177	302,667

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Charity event income	1,060	-	1,060	-
Lottery income	61	-	61	123
Charity shop income	167,483	-	167,483	66,546
	168,604	-	168,604	66,669

4. Other income

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Rent received	-	-	-	3,600
Insurance claim received	5,107	-	5,107	-
Gain on disposal of assets	5,191	-	5,191	-
Kickstart scheme	20,925	-	20,925	-
Other income	1,708	-	1,708	1,876
Interest received	8	-	8	12
	32,939	-	32,938	5,488

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Product sales	440,427	-	440,427	85,017
Installation services	6,911	-	6,911	6,878
	447,338	-	447,338	91,895

6. Costs of raising funds

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Advertising/promotional costs	5,677	-	5,677	1,454
Charity shop expenses	57,326	-	57,326	58,283
Charity shop wages and employment costs	89,349	-	89,349	67,433
Fundraising wages and employment costs	55,736	-	55,736	45,046
Fundraising running costs	-	-	-	4,625
	208,088	-	208,088	176,841

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

7. Charitable activities

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Costs of charitable activities	8	466,322	46,618	512,939	217,534
Governance costs	9	148,558	-	148,502	86,879
		614,880	46,618	661,498	304,413

8. Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Defibrillator and equipment purchases	390,580	6,588	397,168	153,761
Defibrillator installation costs	-	40,030	40,030	16,920
Defibrillator training costs	514	-	514	784
Motor vehicle costs	2,693	-	2,693	6,070
Service and maintenance costs	-	-	-	18
Travel and accommodation	6,587	-	6,587	4,021
Charitable activities wages and employment costs	65,948	-	65,948	32,175
Charitable activities running costs	-	-	-	3,785
	466,322	46,618	512,940	217,535

AED DONATE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

9. Governance costs

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Accountancy	3,133	-	3,133	2,438
Bank charges	1,284	-	1,284	586
Office maintenance and repair costs	1,258	-	1,258	872
Computer and software	2,805	-	2,806	1,525
Dues and subscriptions	2,701	-	2,701	492
Electricity	1,007	-	1,006	625
Equipment rental	297	-	297	1,517
Insurance	4,136	-	4,136	2,535
Internet	-	-	-	193
Office rent	12,400	-	12,400	3,960
Office/general admin expenses	3,342	-	3,342	518
Wages and employment costs	72,419	-	72,419	50,262
Employers pension costs	4,770	-	4,770	1,244
Printing, postage and stationery	8,538	-	8,538	3,464
Specialist fees	2,856	-	2,856	-
Telephone	6,290	-	6,290	1,585
Depreciation	11,859	-	11,804	11,477
Website maintenance costs	266	-	266	3,388
Interest on loans	1,171	-	1,171	198
Other costs	8,026	-	8,026	-
	148,558	-	148,558	86,879

10. Staffs costs

	2022 £	2021 £
The staff costs for the year were as follows:		
Wages and employment costs	283,452	193,025
Pension costs	4,770	3,110

No Employees had emoluments in excess of £60,000 (2021: Nil)

The average number of employees during the year was:

Administrative	6	6
Charity Shop	10	5

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

11. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year.

The trustee's expenses reimbursed during the year is £Nil.

12. Independent Examiners Remuneration

	2022	2021
	£	£
Fees payable to the charity's accountant for the independent examination of the charity's annual accounts	2,000	1,100

13. Fixed assets

	Fixtures and Equipment £
Cost as at 1 August 2021	73,302
Additions	21,352
Disposals	<u>(12,995)</u>
Cost as at 31 July 2022	<u>81,659</u>
Depreciation as at 1 August 2021	33,781
Charge for the year	11,859
On disposals	<u>(5,685)</u>
Depreciation as at 31 July 2022	<u>39,955</u>
Net book value as at 31 July 2022	<u>41,705</u>
Net book value as at 31 July 2021	<u>39,521</u>

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NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 JULY 2022

14. Stocks

	2022 Total Funds £	2021 Total Funds £
Defibrillator and equipment stock	18,400	9,700
	18,400	9,700

15. Debtors

	2022 Total Funds £	2021 Total Funds £
Debtors control account	73,283	15,956
Prepayments	3,157	13,063
Other debtors	1,500	1,500
	77,940	30,518

16. Bank and cash

	2022 Total Funds £	2021 Total Funds £
Bank current account	64,172	118,414
	64,172	118,414

17. Creditors

	2022 Total Funds £	2021 Total Funds £
Amounts falling due within one year		
Other creditors	6,755	854
Tax and social security	(5,081)	(1,327)
Accruals	3,100	1,100
Bounce back loan	5,556	5,556
	10,330	6,183
Amounts falling due after more than one year		
Bounce back loan	37,962	43,518
Creditors which fall due after five years are as follows:		
Payable by instalments	15,740	21,296

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NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 JULY 2022

18. Fund reconciliation

Unrestricted funds

	Balance at 1 August 2021	Income	Expenditure	Balance at 31 July 2022
	£	£	£	£
Unrestricted	148,453	828,440	822,968	153,925
	148,453	828,440	822,968	153,925

Restricted funds

	Balance at 1 August 2021	Income	Expenditure	Balance at 31 July 2022
	£	£	£	£
Councillor ward budget	-	3,944	3,944	-
Community fund	-	42,674	42,674	-
	-	46,618	46,618	-

The councillor ward budget fund represents specific defibrillator campaigns to provide and install defibrillators.

The community fund represents funding received from Tesco Bags of Help scheme to provide defibrillators, training, and consumables to specific geographical areas in the UK.

AED DONATE

NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 JULY 2022

19. Analysis of net assets between funds

	2022	2021
	£	£
Restricted Funds		
Restricted funds are represented by:		
Net current assets	-	-
	<u>-</u>	<u>-</u>
Unrestricted Funds	£	£
Unrestricted funds are represented by:		
Fixed assets	41,705	39,521
Net current assets	112,220	108,932
	<u>153,925</u>	<u>148,453</u>

20. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2022	2021
	£	£
Financial assets measured at amortised cost	74,784	17,456
Financial liabilities measured at amortised cost	<u>45,193</u>	<u>48,601</u>

21. Operating lease commitment

Lessee

At the reporting end date the charity had had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2022	2021
	Total	Total
	Funds	Funds
	£	£
	<u>88,200</u>	<u>134,600</u>

22. Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net (outgoing)/incoming resources	5,472	(14,535)
Depreciation of tangible assets	11,859	11,477
Profit on fixed assets	(5,191)	-
(Increase)/decrease in stock	(8,700)	-
(Increase)/decrease in debtors	(47,422)	(22,237)
Increase/(decrease) in creditors	<u>(1,408)</u>	<u>22,946</u>
Net cash (outflow)/inflow from operating activities	<u>(45,390)</u>	<u>(2,350)</u>