

PLYMOUTH HEARTBEAT

England & Wales · Charity number 1168079

Details

Status Registered

Legal form CIO

Registered 2016-07-06

Register [View on the Charity Commission register](#)

Contact

Address Plymouth Heartbeat
Unit 1
Scott Business Park
Beacon Park Road
Plymouth
PL2 2PB

Phone 01752568083

Email plymouthheartbeat@yahoo.co.uk

Website www.plymouthheartbeat.org.uk

Activities

Objects: TO RELIEVE SICKNESS AND TO PROTECT HEALTH AMONG YOUNG AND ELDERLY PERSONS IN PLYMOUTH AND SURROUNDING AREAS BY THE PROVISION OF, BUT NOT IN PARTICULAR, CORONARY HEART DISEASE PREVENTION PROGRAMS TO THE PUBLIC.

Activities: Primarily we are a health and fitness suite providing cardiac rehabilitation for all cardiac and stroke patients and their families. We are fully equipped to help rehabilitate all manner of physical and/or mental health conditions. We are also available to the general public open 6 days a week for anyone from the age of 11 years.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£47,975	£53,183	-	-
2023-10-31	£57,164	£62,231	-	-
2022-10-31	£38,268	£62,607	-	-
2021-10-31	£68,511	£60,805	-	-
2020-10-31	£64,227	£54,823	-	-

Trustees

Name	Role	Appointed
Roger Herity	Chair	2015-08-20
Nicola Keight-Thompson		2016-11-17
Nicola Pellow		2015-08-20
Paul Dunn		2025-06-19
Rita Cocking		2015-09-07
Steven David Thompson		2018-04-19
Timothy Edward Sumner		2023-06-15

PLYMOUTH HEARTBEAT

England & Wales - Charity number 1168079

Accounts

PLYMOUTH HEARTBEAT
REGISTERED CHARITY NUMBER - 1168079
FINANCIAL STATEMENTS
TO
31 OCTOBER 2024

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2024**

	Note	Unrestricted Funds		Restricted Funds	TOTAL 2024	TOTAL 2023
		General £	Designated £	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	44,512	0	0	44,512	53,917
Activities for generating funds	3	3,461	0	0	3,461	3,098
Investment income	4	2	0	0	2	19
Other income	5	0	0	0	0	130
Total incoming resources		<u>47,975</u>	<u>0</u>	<u>0</u>	<u>47,975</u>	<u>57,164</u>
RESOURCES EXPENDED						
Costs of generating funds	6	1,389	0	0	1,389	2,794
Charitable activities	7	50,894	0	0	50,894	58,717
Governance costs	8	900	0	0	900	720
Total resources expended		<u>53,183</u>	<u>0</u>	<u>0</u>	<u>53,183</u>	<u>62,231</u>
Net incoming/(outgoing) resources before transfers		-5,208	0	0	-5,208	-5,067
Gross transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		-5,208	0	0	-5,208	-5,067
Total funds b/fwd 1 November 2023		16,509	0	0	16,509	21,576
Total funds c/fwd 31 October 2024		<u>£ 11,301</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 11,301</u>	<u>£ 16,509</u>
			(Note 13)	(Note 14)		

The notes on pages 3 to 5 form part of these financial statements

**BALANCE SHEET
AS AT 31 OCTOBER 2024**

	Note	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
FIXED ASSETS						
Tangible assets	9	8,192	0	0	8,192	10,688
		<u>8,192</u>	<u>0</u>	<u>0</u>	<u>8,192</u>	<u>10,688</u>
CURRENT ASSETS						
Debtors	10	3,373	0	0	3,373	4,324
Bank and cash balances	11	936	0	0	936	2,217
		<u>4,309</u>	<u>0</u>	<u>0</u>	<u>4,309</u>	<u>6,541</u>
CURRENT LIABILITIES						
Creditors payable within one year	12	1,200	0	0	1,200	720
NET CURRENT ASSETS		<u>3,109</u>	<u>0</u>	<u>0</u>	<u>3,109</u>	<u>5,821</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
Creditors payable after one year		0	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		<u>£ 11,301</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 11,301</u>	<u>£ 16,509</u>
THE FUNDS OF THE CHARITY						
Unrestricted income funds:						
General					11,301	16,509
Designated	13				0	0
Total					<u>11,301</u>	<u>16,509</u>
Restricted income funds:	14				0	0
					<u>£ 11,301</u>	<u>£ 16,509</u>

Approved by the Trustee's Meeting held on 26 August '25 (date).

and signed on its behalf by Mr S Thompson (Vice Chairman) [Signature] (signature).

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2024****1 ACCOUNTING POLICIES****1a Basis of preparation**

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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the Charity in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Gym & Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and exclude attributable VAT which can be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the Charity, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the Charity is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the Charity is incalculable.

1f Taxation

The charity is exempt from tax on its charitable activities.

PLYMOUTH HEARTBEAT

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
AS AT 31 OCTOBER 2024**

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	2024	2023
	£	£	£	£	£
2 VOLUNTARY INCOME					
Donations	44,512	0	0	44,512	41,917
Grants	0	0	0	0	12,000
	£ 44,512	£ 0	£ 0	£ 44,512	£ 53,917
3 ACTIVITIES FOR GENERATING FUNDS					
Entry & Membership Fees	0	0	0	0	0
T-Shirt Sales	0	0	0	0	0
Pen Sales	0	0	0	0	0
Water & Food Sales	2,245	0	0	2,245	1,859
Scancard/Fob Sales	288	0	0	288	347
Thermaband Sales	0	0	0	0	0
Hoodie Sales	0	0	0	0	0
Misc Sales	928	0	0	928	892
	£ 3,461	£ 0	£ 0	£ 3,461	£ 3,098
4 INVESTMENT INCOME					
Bank interest	2	0	0	2	19
	£ 2	£ 0	£ 0	£ 2	£ 19
5 OTHER INCOME					
Staff Xmas Box	0	0	0	0	130
HMRC JRS Grants	0	0	0	0	0
HSBC Compensation	0	0	0	0	0
	£ 0	£ 0	£ 0	£ 0	£ 130
6 COSTS OF GENERATING FUNDS					
Water & Food Purchases	1,188	0	0	1,188	779
Hoodie Purchases	0	0	0	0	0
Scancards/Fob Purchases	201	0	0	201	137
Fundraising Event Costs	0	0	0	0	1,878
	£ 1,389	£ 0	£ 0	£ 1,389	£ 2,794
7 CHARITY ACTIVITIES					
Wages	15,520	0	0	15,520	20,356
Employers NI	0	0	0	0	0
Employers Pension	0	0	0	0	0
Volunteer Travel	921	0	0	921	891
Charitable donation	0	0	0	0	0
Protective Clothing and Uniforms	0	0	0	0	0
Rent	20,146	0	0	20,146	20,685
Rates and Water	1,423	0	0	1,423	1,599
Heat & Light	4,332	0	0	4,332	4,189
Sundries	391	0	0	391	0
Cleaning	1,759	0	0	1,759	1,561
Professional Services / Training	0	0	0	0	0
DBS Checks	0	0	0	0	0
Computer Running Costs	55	0	0	55	95
Equipment Repairs and Maintenance	444	0	0	444	889
Equipment Paid by Grants	0	0	0	0	0
Printing, Postage & Stationery	306	0	0	306	112
PCC Lottery Renewal Fee	20	0	0	20	20
Property Repairs and Maintenance	173	0	0	173	1,056
Insurance	811	0	0	811	997
Telephone & Internet	648	0	0	648	711
Staff/Committee Entertainment	0	0	0	0	0
Bank and Credit Card Charges	0	0	0	0	532
Refreshments / Catering	174	0	0	174	158
Advertising	619	0	0	619	719
Subscriptions	499	0	0	499	593
Till up and Down	-23	0	0	-23	-11
Sale of Fixed Assets	0	0	0	0	0
Depreciation	2,676	0	0	2,676	3,565
	£ 50,894	£ 0	£ 0	£ 50,894	£ 58,717
8 GOVERNANCE					
Accountancy Fees	900	0	0	900	720
	£ 900	£ 0	£ 0	£ 900	£ 720

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 OCTOBER 2024**

9 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Gym & Office Equipment £	Total 2024 £	Total 2023 £
Brought forward 1 November 2023	74	10,614	10,688	14,253
Additions in year	0	180	180	0
Depreciation for year	-18	-2,658	-2,676	-3,565
Carried forward 31 October 2024	<u>£ 56</u>	<u>£ 8,136</u>	<u>£ 8,192</u>	<u>£ 10,688</u>

	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
10 DEBTORS					
Trade Debtors	0	0	0	0	100
Staff Loan	1,187	0	0	1,187	1,192
Other Loan	203	0	0	203	1,700
PAYE/NI debtor	1,716	0	0	1,716	1,332
Prepayments	267	0	0	267	0
	<u>£ 3,373</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 3,373</u>	<u>£ 4,324</u>

11 CASH AT BANK

	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Cash in hand	497	0	0	497	13
Float in till	40	0	0	40	40
Petty cash balance in tin	63	0	0	63	47
Grant Account 8825	1	0	0	1	1
Santander bank (savings/grants)	22	0	0	22	1,002
Santander bank Current - 6009	313	0	0	313	1,114
	<u>£ 936</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 936</u>	<u>£ 2,217</u>

12 CURRENT LIABILITIES

	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Creditors payable within one year:					
Trade creditors	0	0	0	0	0
PAYE/NI Creditor	0	0	0	0	0
Sundry Creditors and Accruals	1,200	0	0	1,200	720
	<u>£ 1,200</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 1,200</u>	<u>£ 720</u>

13 DESIGNATED FUNDS

The movements on the Designated Funds during the year were:

	Devon County Council £	Total 2024 £	Total 2023 £
Balance b/fwd 1 November 2023	0	0	0
Transfer to/from General Fund	0	0	0
Income in year	0	0	0
Expenditure in year	0	0	0
Balance c/fwd 31 October 2024	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

14 RESTRICTED FUNDS

The movements on the Restricted Funds during the year were:

	Postcode Community Grant £	Total 2024 £	Total 2023 £
Balance b/fwd 1 November 2023	0	0	0
Transfer to/from General Fund	0	0	0
Income in year	0	0	0
Less: Expenditure in year	0	0	0
Balance c/fwd 31 October 2024	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

PLYMOUTH HEARTBEAT
FINANCIAL STATEMENTS YEAR ENDED 31 OCTOBER 2024

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Plymouth Heartbeat for the year ended 31 October 2024, which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My 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 financial statements, and seeking explanations 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 accountants 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 my examination, no matter has come to my attention:

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

Signed by the Independent Examiner: _____



Mr L J Hardacre (FCCA, FMAAT)

Dated _____

29/8/2025

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 4 Seaton Park, 36 William Prance Road, Derriford, Plymouth, PL6 5WR

PLYMOUTH HEARTBEAT

England & Wales - Charity number 1168079

Accounts

PLYMOUTH HEARTBEAT
REGISTERED CHARITY NUMBER - 1168079
FINANCIAL STATEMENTS
TO
31 OCTOBER 2023

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Note	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	14,912	0	0	14,912	4,933
Activities for generating funds	3	42,103	0	0	42,103	33,332
Investment income	4	19	0	0	19	3
Other income	5	130	0	0	130	0
Total incoming resources		<u>57,164</u>	<u>0</u>	<u>0</u>	<u>57,164</u>	<u>38,268</u>
RESOURCES EXPENDED						
Costs of generating funds	6	2,794	0	0	2,794	1,242
Charitable activities	7	58,717	0	0	58,717	60,645
Governance costs	8	720	0	0	720	720
Total resources expended		<u>62,231</u>	<u>0</u>	<u>0</u>	<u>62,231</u>	<u>62,607</u>
Net incoming/(outgoing) resources before transfers		-5,067	0	0	-5,067	-24,339
Gross transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		-5,067	0	0	-5,067	-24,339
Total funds b/fwd 1 November 2022		21,576	0	0	21,576	45,915
Total funds c/fwd 31 October 2023		<u>£ 16,509</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 16,509</u>	<u>£ 21,576</u>
			(Note 13)	(Note 14)		

The notes on pages 3 to 5 form part of these financial statements

**BALANCE SHEET
AS AT 31 OCTOBER 2023**

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
FIXED ASSETS						
Tangible assets	9	10,688	0	0	10,688	14,253
		<u>10,688</u>	<u>0</u>	<u>0</u>	<u>10,688</u>	<u>14,253</u>
CURRENT ASSETS						
Debtors	10	4,324	0	0	4,324	7,223
Bank and cash balances	11	2,217	0	0	2,217	2,598
		<u>6,541</u>	<u>0</u>	<u>0</u>	<u>6,541</u>	<u>9,821</u>
CURRENT LIABILITIES						
Creditors payable within one year	12	720	0	0	720	2,498
NET CURRENT ASSETS						
		<u>5,821</u>	<u>0</u>	<u>0</u>	<u>5,821</u>	<u>7,322</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
Creditors payable after one year		0	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)						
		<u>£ 16,509</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 16,509</u>	<u>£ 21,576</u>
THE FUNDS OF THE CHARITY						
Unrestricted income funds:						
General					16,509	21,576
Designated	13				0	0
Total					<u>16,509</u>	<u>21,576</u>
Restricted income funds:						
	14				0	0
					<u>£ 16,509</u>	<u>£ 21,576</u>

Approved by the Trustee's Meeting held on 30/10/24 (date).

and signed on its behalf by Mr S Thompson (Vice Chairman)  (signature).

The notes on pages 3 to 5 form part of these financial statements

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

1 ACCOUNTING POLICIES

1a Basis of preparation

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1b Fund Accounting

Unrestricted funds are available for use at the discretion of the Charity in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Gym & Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and exclude attributable VAT which can be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the Charity, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the Charity is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the Charity is incalculable.

1f Taxation

The charity is exempt from tax on its charitable activities.

PLYMOUTH HEARTBEAT

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
AS AT 31 OCTOBER 2023**

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	2023	2022
	£	£	£	£	£
2 VOLUNTARY INCOME					
Donations	2,912	0	0	2,912	1,933
Grants	12,000	0	0	12,000	3,000
	£ 14,912	£ 0	£ 0	£ 14,912	£ 4,933
3 ACTIVITIES FOR GENERATING FUNDS					
Entry & Membership Fees	39,005	0	0	39,005	31,260
T-Shirt Sales	0	0	0	0	0
Pen Sales	0	0	0	0	0
Water & Food Sales	1,859	0	0	1,859	1,744
Scancard/Fob Sales	347	0	0	347	299
Thermaband Sales	0	0	0	0	11
Hoodie Sales	0	0	0	0	18
Misc Sales	892	0	0	892	0
	£ 42,103	£ 0	£ 0	£ 42,103	£ 33,332
4 INVESTMENT INCOME					
Bank interest	19	0	0	19	4
	£ 19	£ 0	£ 0	£ 19	£ 4
5 OTHER INCOME					
Staff Xmas Box	130	0	0	130	0
HMRC JRS Grants	0	0	0	0	0
HSBC Compensation	0	0	0	0	0
	£ 130	£ 0	£ 0	£ 130	£ 0
6 COSTS OF GENERATING FUNDS					
Water & Food Purchases	779	0	0	779	1,000
Hoodie Purchases	0	0	0	0	36
Scancards/Fob Purchases	137	0	0	137	205
Fundraising Event Costs	1,878	0	0	1,878	0
	£ 2,794	£ 0	£ 0	£ 2,794	£ 1,242
7 CHARITY ACTIVITIES					
Wages	20,356	0	0	20,356	21,954
Employers Pension	0	0	0	0	0
Volunteer Travel	891	0	0	891	503
Charitable donation	0	0	0	0	10
Protective Clothing and Uniforms	0	0	0	0	93
Rent	20,685	0	0	20,685	21,537
Rates and Water	1,599	0	0	1,599	1,104
Heat & Light	4,189	0	0	4,189	4,567
Sundries	0	0	0	0	0
Cleaning	1,561	0	0	1,561	1,643
Professional Services / Training	0	0	0	0	35
DBS Checks	0	0	0	0	0
Computer Running Costs	95	0	0	95	9
Equipment Repairs and Maintenance	889	0	0	889	1,205
Equipment Paid by Grants	0	0	0	0	0
Printing, Postage & Stationery	112	0	0	112	399
PCC Lottery Renewal Fee	20	0	0	20	20
Property Repairs and Maintenance	1,056	0	0	1,056	695
Insurance	997	0	0	997	1,046
Telephone & Internet	711	0	0	711	559
Staff/Committee Entertainment	0	0	0	0	0
Bank and Credit Card Charges	532	0	0	532	20
Refreshments / Catering	158	0	0	158	131
Advertising	719	0	0	719	0
Subscriptions	593	0	0	593	385
Till up and Down	-11	0	0	-11	-22
Sale of Fixed Assets	0	0	0	0	0
Depreciation	3,565	0	0	3,565	4,751
	£ 58,717	£ 0	£ 0	£ 58,717	£ 60,645
8 GOVERNANCE					
Accountancy Fees	720	0	0	720	720
	£ 720	£ 0	£ 0	£ 720	£ 720

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 OCTOBER 2023**

9 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Gym & Office Equipment £	Total 2023 £	Total 2022 £
Brought forward 1 November 2022	98	14,155	14,253	19,004
Additions in year	0	0	0	0
Depreciation for year	-24	-3,541	-3,565	-4,751
Carried forward 31 October 2023	<u>£ 74</u>	<u>£ 10,614</u>	<u>£ 10,688</u>	<u>£ 14,253</u>

	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
10 DEBTORS					
Trade Debtors	100	0	0	100	0
Staff Loan	1,192	0	0	1,192	1,540
Other Loan	1,700	0	0	1,700	5,055
PAYE/NI debtor	1,332	0	0	1,332	0
Prepayments	0	0	0	0	628
	<u>£ 4,324</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 4,324</u>	<u>£ 7,223</u>

11 CASH AT BANK

Cash in hand	13	0	0	13	512
Float in till	40	0	0	40	0
Petty cash balance in tin	47	0	0	47	0
Grant Account 8825	1	0	0	1	1
Santander bank (savings/grants)	1,002	0	0	1,002	139
Santander bank Current - 6009	1,114	0	0	1,114	1,947
	<u>£ 2,217</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 2,217</u>	<u>£ 2,598</u>

12 CURRENT LIABILITIES

Creditors payable within one year:					
Trade creditors	0	0	0	0	683
PAYE/NI Creditor	0	0	0	0	745
Sundry Creditors and Accruals	720	0	0	720	1,070
	<u>£ 720</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 720</u>	<u>£ 2,498</u>

13 DESIGNATED FUNDS

The movements on the Designated Funds during the year were:

	Devon County Council £	Total 2023 £	Total 2022 £
Balance b/fwd 1 November 2022	0	0	0
Transfer to/from General Fund	0	0	0
Income in year	0	0	0
Expenditure in year	0	0	0
Balance c/fwd 31 October 2023	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

14 RESTRICTED FUNDS

The movements on the Restricted Funds during the year were:

	Postcode Community Grant £	Total 2023 £	Total 2022 £
Balance b/fwd 1 November 2022	0	0	0
Transfer to/from General Fund	0	0	0
Income in year	0	0	0
Less: Expenditure in year	0	0	0
Balance c/fwd 31 October 2023	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

PLYMOUTH HEARTBEAT
FINANCIAL STATEMENTS YEAR ENDED 31 OCTOBER 2023

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Plymouth Heartbeat for the year ended 31 October 2023, which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My 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 financial statements, and seeking explanations 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 accountants 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 my examination, no matter has come to my attention:

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

Signed by the Independent Examiner: _____



Mr L J Hardacre (FCCA, FMAAT)

Dated _____

30/8/24

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 6 Brooklands, Budshead Road, Plymouth, PL6 5XR.

PLYMOUTH HEARTBEAT

England & Wales - Charity number 1168079

Accounts



PLYMOUTH HEARTBEAT

Unit 1 Scott Business Park.
Beacon Park Road
Beacon Park
Plymouth PL2 2PQ

Tel/Fax 01752 568083 Advice Line 01752 568083
E-mail: plymouthheartbeat@ymail.com
www.plymouthheartbeat.org.uk
Registered Charity No. 1168079

Chairman : Mr Roger Herity

To Whom It May Concern

Chairman Annual Statement

25th August 2023

Again, Plymouth Heartbeat has been hit hard as an independent small charity. We have been affected somewhat by Chain Gyms opening in the area and offering opening deals. Covid 19 has continued to affect us, we still have extremely vulnerable clients, who are reluctant to come back to the extent that they once did. For the first time ever we have suffered a loss of income. This has hit our team hard, as it is not for the want of trying.

Our fundraising team has found it hard to secure extra income this year. However they are still working hard in the background, and they are aware that they are competing with every charity out there for support. Numerous grants have been applied for, although success is low.

Spending has been scrutinized, and alternative suppliers have been searched out, to try and save where we can. The cost of living is hitting us hard, with a large increase in our Utilities.

We have retained a strong team of Trustees, Volunteers, and Staff. Who all continue to work hard for the charity. I can not thank our team enough. However we have also suffered the loss of our vice chair and our past treasurer, this has hit our team hard. They are missed very much.

Unfortunately, due to ill health, and time constraints our Apprentice did not complete within the one year he had hoped to. So we are unfortunate that we have to fund a 2nd year. There are no additional funds that we can claim for this, so all expense now falls on the charity, however, he is a real asset to the team, and we would love to be able to keep him.

As always our main priority has and will always remain our Cardiac Clients, of which numbers remains steady. We continue to promote healthy lifestyles to combat Cardiac Disease, and have a great working relationship with many GP surgeries, Physio Therapists, local hospitals etc. Some Cardiac Clients could now go elsewhere but they love the atmosphere, and ethics we aspire to achieve. They in turn now act as a support group for newer cardiac clients. We have also secured gym instructor training for a couple of our volunteers. Our manager has also re-sat her BACPR qualification ensuring we can accept referrals from medical professionals.

Roger Herity
Chairperson

PLYMOUTH HEARTBEAT
REGISTERED CHARITY NUMBER - 1168079
FINANCIAL STATEMENTS
TO
31 OCTOBER 2022

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022**

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	4,933	0	0	4,933	13,857
Activities for generating funds	3	33,332	0	0	33,332	23,727
Investment income	4	4	0	0	4	0
Other income	5	0	0	0	0	30,927
Total incoming resources		<u>38,268</u>	<u>0</u>	<u>0</u>	<u>38,268</u>	<u>68,511</u>
RESOURCES EXPENDED						
Costs of generating funds	6	1,242	0	0	1,242	1,051
Charitable activities	7	60,645	0	0	60,645	59,034
Governance costs	8	720	0	0	720	720
Total resources expended		<u>62,607</u>	<u>0</u>	<u>0</u>	<u>62,607</u>	<u>60,805</u>
Net incoming/(outgoing) resources before transfers		-24,339	0	0	-24,339	7,706
Gross transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		-24,339	0	0	-24,339	7,706
Total funds b/fwd 1 November 2021		45,915	0	0	45,915	38,209
Total funds c/fwd 31 October 2022		<u>£ 21,576</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 21,576</u>	<u>£ 45,915</u>

(Note 13)

(Note 14)

The notes on pages 3 to 5 form part of these financial statements

PLYMOUTH HEARTBEAT

**BALANCE SHEET
AS AT 31 OCTOBER 2022**

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
FIXED ASSETS						
Tangible assets	9	14,253	0	0	14,253	19,004
		<u>14,253</u>	<u>0</u>	<u>0</u>	<u>14,253</u>	<u>19,004</u>
CURRENT ASSETS						
Debtors	10	7,223	0	0	7,223	1,080
Bank and cash balances	11	2,598	0	0	2,598	27,017
		<u>9,821</u>	<u>0</u>	<u>0</u>	<u>9,821</u>	<u>28,097</u>
CURRENT LIABILITIES						
Creditors payable within one year	12	2,498	0	0	2,498	1,186
NET CURRENT ASSETS						
		<u>7,322</u>	<u>0</u>	<u>0</u>	<u>7,322</u>	<u>26,911</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
Creditors payable after one year		0	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		<u>£ 21,576</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 21,576</u>	<u>£ 45,915</u>

THE FUNDS OF THE CHARITY

Unrestricted income funds:

General				21,576	45,915
Designated	13			0	0
Total				<u>21,576</u>	<u>45,915</u>
Restricted income funds:	14			0	0
				<u>£ 21,576</u>	<u>£ 45,915</u>

Approved by the Trustee's Meeting held on 29.08.2023 (date).

and signed on its behalf by Mr R Herity (Chairman) R. Herity (signature).

The notes on pages 3 to 5 form part of these financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2022**

1 ACCOUNTING POLICIES

1a Basis of preparation

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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the Charity in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Gym & Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified. All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and exclude attributable VAT which can be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the Charity, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the Charity is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the Charity is incalculable.

1f Taxation

The charity is exempt from tax on its charitable activities.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
AS AT 31 OCTOBER 2022**

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
2 VOLUNTARY INCOME					
Donations	1,933	0	0	1,933	10,818
Grants	3,000	0	0	3,000	3,039
	£ 4,933	£ 0	£ 0	£ 4,933	£ 13,857
3 ACTIVITIES FOR GENERATING FUNDS					
Entry & Membership Fees	31,260	0	0	31,260	22,790
T-Shirt Sales	0	0	0	0	0
Pen Sales	0	0	0	0	0
Water & Food Sales	1,744	0	0	1,744	881
Scancard/Fob Sales	299	0	0	299	56
Thermaband Sales	11	0	0	11	0
Hoodie Sales	18	0	0	18	0
Misc Sales	0	0	0	0	0
	£ 33,332	£ 0	£ 0	£ 33,332	£ 23,727
4 INVESTMENT INCOME					
Bank interest	4	0	0	4	0
	£ 4	£ 0	£ 0	£ 4	£ 0
5 OTHER INCOME					
PCC Covid-19 Grants		0	0	0	27,900
HMRC JRS Grants		0	0	0	3,027
HSBC Compensation		0	0	0	0
	£ 0	£ 0	£ 0	£ 0	£ 30,927
6 COSTS OF GENERATING FUNDS					
Water & Food Purchases	1,000	0	0	1,000	546
Hoodie Purchases	36	0	0	36	0
Scancards/Fob Purchases	205	0	0	205	38
Fundraising Event Costs	0	0	0	0	467
	£ 1,242	£ 0	£ 0	£ 1,242	£ 1,051
7 CHARITY ACTIVITIES					
Wages	21,954	0	0	21,954	13,247
Employers Pension	0	0	0	0	36
Volunteer Travel	503	0	0	503	577
Charitable donation	10	0	0	10	15
Protective Clothing and Uniforms	93	0	0	93	66
Rent	21,537	0	0	21,537	20,640
Rates and Water	1,104	0	0	1,104	715
Heat & Light	4,567	0	0	4,567	1,844
Sundries	0	0	0	0	186
Cleaning	1,643	0	0	1,643	1,735
Professional Services / Training	55	0	0	55	612
DBS Checks	0	0	0	0	0
Computer Running Costs	9	0	0	9	128
Equipment Repairs and Maintenance	1,205	0	0	1,205	8,561
Equipment Paid by Grants	0	0	0	0	0
Printing, Postage & Stationery	399	0	0	399	972
PCC Lottery Renewal Fee	0	0	0	0	40
Property Repairs and Maintenance	695	0	0	695	612
Insurance	1,046	0	0	1,046	721
Telephone & Internet	559	0	0	559	673
Staff/Committee Entertainment	0	0	0	0	1,490
Bank and Credit Card Charges	20	0	0	20	152
Refreshments / Catering	131	0	0	131	92
Advertising	0	0	0	0	0
Subscriptions	385	0	0	385	360
Till up and Down	-22	0	0	-22	-76
Sale of Fixed Assets	0	0	0	0	0
Depreciation	4,751	0	0	4,751	5,636
	£ 60,645	£ 0	£ 0	£ 60,645	£ 59,034
8 GOVERNANCE					
Accountancy Fees	720	0	0	720	720
	£ 720	£ 0	£ 0	£ 720	£ 720

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 OCTOBER 2022

9 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Gym & Office Equipment £	Total 2022 £	Total 2021 £
Brought forward 1 November 2021	131	18,873	19,004	19,860
Additions in year	0	0	0	4,780
Depreciation for year	-33	-4,718	-4,751	-5,636
Carried forward 31 October 2022	<u>£ 98</u>	<u>£ 14,155</u>	<u>£ 14,253</u>	<u>£ 19,004</u>

	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
10 DEBTORS					
Other Debtors	0	0	0	0	900
Staff Loan	1,540	0	0	1,540	0
Other Loan	5,055	0	0	5,055	0
Prepayments	628	0	0	628	180
	<u>£ 7,223</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 7,223</u>	<u>£ 1,080</u>

11 CASH AT BANK

	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Cash	512	0	0	512	1,208
Rehab Fund Account	0	0	0	0	7,023
Grant Account 8825	1	0	0	1	18,786
Santander bank (savings/grants)	139	0	0	139	0
Santander bank Current - 6009	1,947	0	0	1,947	0
	<u>£ 2,598</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 2,598</u>	<u>£ 27,017</u>

12 CURRENT LIABILITIES

	Unrestricted Funds General £	Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Creditors payable within one year:	683	0	0	683	744
Sundry Creditors and Accruals	1,815	0	0	1,815	442
	<u>£ 2,498</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 2,498</u>	<u>£ 1,186</u>

13 DESIGNATED FUNDS

The movements on the Designated Funds during the year were:

	Devon County Council £	Total 2022 £	Total 2021 £
Balance b/fwd 1 November 2021	0	0	0
Transfer to/from General Fund	0	0	0
Income in year	0	0	0
Expenditure in year	0	0	0
Balance c/fwd 31 October 2022	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

14 RESTRICTED FUNDS

The movements on the Restricted Funds during the year were:

	Postcode Community Grant £	Total 2022 £	Total 2021 £
Balance b/fwd 1 November 2021	0	0	0
Transfer to/from General Fund	0	0	0
Income in year	0	0	0
Less: Expenditure in year	0	0	0
Balance c/fwd 31 October 2022	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

PLYMOUTH HEARTBEAT
FINANCIAL STATEMENTS YEAR ENDED 31 OCTOBER 2022

6

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Plymouth Heartbeat for the year ended 31 October 2022, which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My 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 financial statements, and seeking explanations 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 accountants 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 my examination, no matter has come to my attention:

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

Signed by the Independent Examiner: _____



Mr L J Hardacre (FCCA, FMAAT)

Dated

29/8/2023

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 6 Brooklands, Budshead Road, Plymouth, PL6 5XR.

PLYMOUTH HEARTBEAT

England & Wales - Charity number 1168079

Accounts

PLYMOUTH HEARTBEAT
REGISTERED CHARITY NUMBER - 1168079
FINANCIAL STATEMENTS
TO
31 OCTOBER 2021

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021**

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	13,857	0	0	13,857	26,438
Activities for generating funds	3	23,727	0	0	23,727	9,904
Investment income	4	0	0	0	0	0
Other income	5	30,927	0	0	30,927	27,885
Total incoming resources		<u>68,511</u>	<u>0</u>	<u>0</u>	<u>68,511</u>	<u>64,227</u>
RESOURCES EXPENDED						
Costs of generating funds	6	1,051	0	0	1,051	869
Charitable activities	7	59,034	0	0	59,034	52,994
Governance costs	8	720	0	0	720	960
Total resources expended		<u>60,805</u>	<u>0</u>	<u>0</u>	<u>60,805</u>	<u>54,823</u>
Net incoming/(outgoing) resources before transfers		7,706	0	0	7,706	9,404
Gross transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		7,706	0	0	7,706	9,404
Total funds b/fwd 1 November 2020		38,209	0	0	38,209	28,805
Total funds c/fwd 31 October 2021		<u>£ 45,915</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 45,915</u>	<u>£ 38,209</u>
			(Note 13)	(Note 14)		

The notes on pages 3 to 5 form part of these financial statements

**BALANCE SHEET
AS AT 31 OCTOBER 2021**

	Note	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
FIXED ASSETS						
Tangible assets	9	19,004	0	0	19,004	19,860
		<u>19,004</u>	<u>0</u>	<u>0</u>	<u>19,004</u>	<u>19,860</u>
CURRENT ASSETS						
Debtors	10	1,080	0	0	1,080	246
Bank and cash balances	11	27,017	0	0	27,017	19,567
		<u>28,097</u>	<u>0</u>	<u>0</u>	<u>28,097</u>	<u>19,813</u>
CURRENT LIABILITIES						
Creditors payable within one year	12	1,186	0	0	1,186	1,464
NET CURRENT ASSETS						
		<u>26,911</u>	<u>0</u>	<u>0</u>	<u>26,911</u>	<u>18,349</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
Creditors payable after one year		0	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		<u>£ 45,915</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 45,915</u>	<u>£ 38,209</u>
THE FUNDS OF THE CHARITY						
Unrestricted income funds:						
General					45,915	38,209
Designated	13				0	0
Total					<u>45,915</u>	<u>38,209</u>
Restricted income funds:	14				0	0
					<u>£ 45,915</u>	<u>£ 38,209</u>

Approved by the Trustee's Meeting held on 31.08.2022 (date).

and signed on its behalf by Mr R Herity (Chairman) R Herity (signature).

The notes on pages 3 to 5 form part of these financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2021**

1 ACCOUNTING POLICIES

1a Basis of preparation

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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the Charity in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Gym & Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and exclude attributable VAT which can be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the Charity, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the Charity is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the Charity is incalculable.

1f Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
AS AT 31 OCTOBER 2021

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	2021	2020
	£	£	£	£	£
2 VOLUNTARY INCOME					
Donations	10,818	0	0	10,818	25,031
Grants	3,039	0	0	3,039	1,407
	£ 13,857	£ 0	£ 0	£ 13,857	£ 26,438
3 ACTIVITIES FOR GENERATING FUNDS					
Membership Fees	22,790	0	0	22,790	8,620
T-Shirt Sales	0	0	0	0	0
Pen Sales	0	0	0	0	0
Water & Food Sales	881	0	0	881	1,079
Scancard/Fob Sales	56	0	0	56	51
Thermaband Sales	0	0	0	0	0
Hoodie Sales	0	0	0	0	154
Misc Sales	0	0	0	0	0
	£ 23,727	£ 0	£ 0	£ 23,727	£ 9,904
4 INVESTMENT INCOME					
Bank Interest	0	0	0	0	0
	£ 0	£ 0	£ 0	£ 0	£ 0
5 OTHER INCOME					
PCC Covid-19 Grants	27,900	0	0	27,900	25,000
HMRC JRS Grants	3,027	0	0	3,027	1,408
HSBC Compensation	0	0	0	0	1,477
	£ 30,927	£ 0	£ 0	£ 30,927	£ 27,885
6 COSTS OF GENERATING FUNDS					
Water & Food Purchases	546	0	0	546	712
Hoodie Purchases	0	0	0	0	58
Scancards/Fob Purchases	38	0	0	38	78
Fundraising Event Costs	467	0	0	467	21
	£ 1,051	£ 0	£ 0	£ 1,051	£ 869
7 CHARITY ACTIVITIES					
Wages	13,247	0	0	13,247	12,190
Employers Pension	36	0	0	36	
Volunteer Travel	577	0	0	577	160
Charitable donation	15	0	0	15	0
Protective Clothing and Uniforms	66	0	0	66	457
Rent	20,640	0	0	20,640	17,734
Rates and Water	715	0	0	715	1,446
Heat & Light	1,844	0	0	1,844	3,159
Sundries	186	0	0	186	25
Cleaning	1,735	0	0	1,735	2,726
Professional Services / Training	612	0	0	612	0
DBS Checks	0	0	0	0	30
Computer Running Costs	128	0	0	128	15
Equipment Repairs and Maintenance	8,561	0	0	8,561	4,453
Equipment Paid by Grants	0	0	0	0	0
Printing, Postage & Stationery	972	0	0	972	505
PCC Lottery Renewal Fee	40	0	0	40	0
Property Repairs and Maintenance	612	0	0	612	3,614
Insurance	721	0	0	721	887
Telephone & Internet	673	0	0	673	646
Staff/Committee Entertainment	1,490	0	0	1,490	689
Bank and Credit Card Charges	152	0	0	152	74
Refreshments / Catering	92	0	0	92	64
Advertising	0	0	0	0	120
Subscriptions	360	0	0	360	306
Till up and Down	-76	0	0	-76	82
Sale of Fixed Assets	0	0	0	0	-160
Depreciation	5,636	0	0	5,636	3,772
	£ 59,034	£ 0	£ 0	£ 59,034	£ 52,994
8 GOVERNANCE					
Accountancy Fees	720	0	0	720	960
	£ 720	£ 0	£ 0	£ 720	£ 960

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 OCTOBER 2021

9 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Gym & Office Equipment £	Total 2021 £	Total 2020 £
Brought forward 1 November 2020	174	19,686	19,860	9,768
Additions in year	0	4,780	4,780	13,864
Depreciation for year	-43	-5,593	-5,636	-3,772
Carried forward 31 October 2021	<u>£ 131</u>	<u>£ 18,873</u>	<u>£ 19,004</u>	<u>£ 19,860</u>

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2021 £	Total 2020 £
10 DEBTORS					
Other Debtors	900	0	0	900	246
Prepayments	180	0	0	180	0
	<u>£ 1,080</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 1,080</u>	<u>£ 246</u>
11 CASH AT BANK					
Cash	1,208	0	0	1,208	2,560
Rehab Fund Account	7,023	0	0	7,023	5,007
Grant Account	18,786	0	0	18,786	12,000
	<u>£ 27,017</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 27,017</u>	<u>£ 19,567</u>
12 CURRENT LIABILITIES					
Creditors payable within one year:					
Sundry Creditors and Accruals	744	0	0	744	602
	442	0	0	442	862
	<u>£ 1,186</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 1,186</u>	<u>£ 1,464</u>

13 DESIGNATED FUNDS

The movements on the Designated Funds during the year were:

	Devon County Council £	Total 2021 £	Total 2020 £
Balance b/fwd 1 November 2020	0	0	0
Transfer to/from General Fund	0	0	0
Income in year	0	0	0
Expenditure in year	0	0	0
Balance c/fwd 31 October 2021	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

14 RESTRICTED FUNDS

The movements on the Restricted Funds during the year were:

	Postcode Community Grant £	Total 2021 £	Total 2020 £
Balance b/fwd 1 November 2020	0	0	0
Transfer to/from General Fund	0	0	0
Income in year	0	0	0
Less: Expenditure in year	0	0	0
Balance c/fwd 31 October 2021	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Plymouth Heartbeat for the year ended 31 October 2021, which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My 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 financial statements, and seeking explanations 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 accountants 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 my examination, no matter has come to my attention:

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

Signed by the Independent Examiner: 

Mr L J Hardacre, (FCCA, FMAAT)

Dated 31/08/2022

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Unit 6 Brooklands, Budshead Road, Plymouth, PL6 5XR.



PLYMOUTH HEARTBEAT

Unit 1 Scott Business Park.
Beacon Park Road
Beacon Park
Plymouth PL2 2PQ

Tel/Fax 01752 568083 Advice Line 01752 568083
E-mail: plymouthheartbeat@ymail.com
www.plymouthheartbeat.org.uk
Registered Charity No. 1168079

Chairman : Mr Roger Herity

To Whom It May Concern

31 August 2022

Chairman Annual Statement

This has been second extremely hard year in a row for Plymouth Heartbeat. We have been affected slightly by the recent opening of a few more gyms in the local vicinity. Covid 19 has continued to affect our income. As our extremely vulnerable clients, are still at risk of contracting Covid, and they are reluctant to come back fully to their previous pattern of exercise. If our charity was not lucky enough to obtain covid 19 funding from local and central Government Schemes, we would have been close to closure.

Our fundraising team has found it hard to secure extra income this year. However they are still working hard in the background.

Funds been wisely spent, and we are lucky to still have a reserve. We have continued with our replace and repair of equipment throughout the year.

I am pleased to say we have retained a strong team of Trustees, Volunteers, and Staff. Who all continue to work together for the benefit of the charity. I can not thank our team enough.

We have for the first time taken on a 1 year apprenticeship to allow one of our volunteers to gain skills for employment. It has also meant management has had daily back up to fall upon. Unfortunately, due to lack of funding our apprentice, has been made aware this is a one year post.

Our number one priority has and will always remain our Cardiac Clients, of which numbers remains steady. We continue to promote healthy lifestyles to combat Cardiac Disease, and have a great working relationship with many GP surgeries, Physio Therapists, local hospitals etc. Some Cardiac Clients could now go elsewhere but they love the atmosphere, and ethics we aspire to achieve. They in turn now act as a support group for newer cardiac clients. We have also secured gym instructor training for a couple of our volunteers.

New grants are constantly being applied for. Our excellent team, are always looking for ways to assist in improving the charity and its working practice.

I hope that the next financial year will be kinder to us all. Although the current rises in the cost of living and fuel increases, will not be reflected until our 2023 financial accounts are settled.

Roger Herity
Chairperson

PLYMOUTH HEARTBEAT

England & Wales - Charity number 1168079

Accounts



PLYMOUTH HEARTBEAT

Unit 1 Scott Business Park.
Beacon Park Road
Beacon Park
Plymouth PL2 2PQ

Tel/Fax 01752 568083 Advice Line 01752 568083

E-mail: plymouthheartbeat@ymail.com

www.plymouthheartbeat.org.uk

Registered Charity No. 1168079

Chairman : Mr Roger Herity

To Whom It May Concern

23 June 2021

Chairman Annual Statement

This has been a extremely hard year for Plymouth Heartbeat. We have been affected slightly by the recent opening of a few gyms in the local vicinity. Covid 19 and the associated lock downs and a majority of our clients shielding has also impacted on our income. However, the charity was lucky enough to secure some Covid 19 Grants from the local/national government.

Our fundraising team has found it harder to secure extra income this year as every retailer etc has been affected by the Covid pandemic. However, the Grants from the Governments, and the generosity of the Furlough scheme, and our landlords has meant we have been able to stay buoyant.

Grants have been wisely spent, and we are lucky to have a reserve. We have updated our defibrillator, and some of our exercise equipment, and installed sanitizer points to ensure we are Covid safe.

If it was not for the team of Trustees, Management, and Volunteers, going above and beyond, even during the lockdowns, we would have faced severe adversity. I can not thank our team enough.

Our number one priority has and will always remain our Cardiac Clients, of which numbers remains steady. We continue to promote healthy lifestyles to combat Cardiac Disease, and have a great working relationship with many GP surgeries, Physio Therapists, local hospitals etc. Some Cardiac Clients could now go elsewhere but they love the atmosphere, and ethics we aspire to achieve. They in turn now act as a support group for newer cardiac clients. We have also secured gym instructor training for a couple of our volunteers.

New grants are constantly being applied for. Our excellent team, are always looking for ways to assist in improving the charity and its working practice.

I hope that the next financial year will be kinder to us all.

Roger Herity
Chairperson

PLYMOUTH HEARTBEAT
REGISTERED CHARITY NUMBER - 1168079
FINANCIAL STATEMENTS
TO
31 OCTOBER 2020

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020**

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	26,438	0	0	26,438	39,016
Activities for generating funds	3	9,904	0	0	9,904	10,197
Investment income	4	0	0	0	0	0
Other income	5	27,885	0	0	27,885	0
Total incoming resources		<u>64,227</u>	<u>0</u>	<u>0</u>	<u>64,227</u>	<u>49,213</u>
RESOURCES EXPENDED						
Costs of generating funds	6	869	0	0	869	1,665
Charitable activities	7	52,994	0	0	52,994	48,277
Governance costs	8	960	0	0	960	720
Total resources expended		<u>54,823</u>	<u>0</u>	<u>0</u>	<u>54,823</u>	<u>50,662</u>
Net incoming/(outgoing) resources before transfers		9,404	0	0	9,404	-1,449
Gross transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		9,404	0	0	9,404	-1,449
Total funds b/fwd 1 November 2019		28,805	0	0	28,805	41,474
Total funds c/fwd 31 October 2020		<u>£ 38,209</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 38,209</u>	<u>£ 40,025</u>

(Note 13)

(Note 14)

The notes on pages 3 to 5 form part of these financial statements

PLYMOUTH HEARTBEAT

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**BALANCE SHEET
AS AT 31 OCTOBER 2020**

	Note	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
FIXED ASSETS						
Tangible assets	9	19,860	0	0	19,860	9,768
		<u>19,860</u>	<u>0</u>	<u>0</u>	<u>19,860</u>	<u>9,768</u>
CURRENT ASSETS						
Debtors	10	246	0	0	246	525
Bank and cash balances	11	19,567	0	0	19,567	19,232
		<u>19,813</u>	<u>0</u>	<u>0</u>	<u>19,813</u>	<u>19,757</u>
CURRENT LIABILITIES						
Creditors payable within one year	12	1,464	0	0	1,464	720
		<u>1,464</u>	<u>0</u>	<u>0</u>	<u>1,464</u>	<u>720</u>
NET CURRENT ASSETS		<u>18,349</u>	<u>0</u>	<u>0</u>	<u>18,349</u>	<u>19,037</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
Creditors payable after one year		0	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		<u>£ 38,209</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 38,209</u>	<u>£ 28,805</u>

THE FUNDS OF THE CHARITY

Unrestricted income funds:						
General					38,209	28,805
Designated	13				0	0
Total					<u>38,209</u>	<u>28,805</u>
Restricted income funds:	14				0	0
					<u>£ 38,209</u>	<u>£ 28,805</u>

Approved by the Trustee's Meeting held on 23.06.21 (date).

and signed on its behalf by Mr R Herity (Chairman) R.P. Herity (signature).

The notes on pages 3 to 5 form part of these financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020**

1 ACCOUNTING POLICIES

1a Basis of preparation

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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the Charity in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Gym & Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and exclude attributable VAT which can be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the Charity, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the Charity is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the Charity is incalculable.

1f Taxation

The charity is exempt from tax on its charitable activities.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
AS AT 31 OCTOBER 2020**

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	2020	2019
	£	£	£	£	£
2 VOLUNTARY INCOME					
Donations	25,031	0	0	25,031	34,016
Grants	1,407	0	0	1,407	5,000
	£ 26,438	£ 0	£ 0	£ 26,438	£ 39,016
3 ACTIVITIES FOR GENERATING FUNDS					
Membership Fees	8,620	0	0	8,620	8,516
T-Shirt Sales	0	0	0	0	0
Pen Sales	0	0	0	0	0
Water & Food Sales	1,079	0	0	1,079	1,479
Scancard/Fob Sales	51	0	0	51	192
Thermaband Sales	0	0	0	0	0
Hoodie Sales	154	0	0	154	0
Misc Sales	0	0	0	0	10
	£ 9,904	£ 0	£ 0	£ 9,904	£ 10,197
4 INVESTMENT INCOME					
Bank interest	0	0	0	0	0
	£ 0	£ 0	£ 0	£ 0	£ 0
5 OTHER INCOME					
PCC Covid-19 Grants	25,000	0	0	25,000	0
HMRC JRS Grants	1,408	0	0	1,408	0
HSBC Compensation	1,477	0	0	1,477	0
	£ 27,885	£ 0	£ 0	£ 27,885	£ 0
6 COSTS OF GENERATING FUNDS					
Water & Food Purchases	712	0	0	712	1,090
Hoodie Purchases	58	0	0	58	0
Scancards/Fob Purchases	78	0	0	78	125
Fundraising Event Costs	21	0	0	21	450
	£ 869	£ 0	£ 0	£ 869	£ 1,665
7 CHARITY ACTIVITIES					
Wages	12,190	0	0	12,190	11,180
Volunteer Travel	160	0	0	160	500
Volunteer Gift	0	0	0	0	0
Protective Clothing and Uniforms	457	0	0	457	0
Rent	17,734	0	0	17,734	21,537
Rates and Water	1,446	0	0	1,446	2,226
Heat & Light	3,159	0	0	3,159	2,611
Sundries	25	0	0	25	51
Cleaning	2,726	0	0	2,726	2,089
Professional Services / Training	0	0	0	0	230
DBS Checks	30	0	0	30	45
Computer Running Costs	15	0	0	15	46
Equipment Repairs and Maintenance	4,453	0	0	4,453	612
Equipment Paid by Grants	0	0	0	0	0
Printing, Postage & Stationery	505	0	0	505	1,079
PCC Lottery Renewal Fee	0	0	0	0	40
Property Repairs and Maintenance	3,614	0	0	3,614	749
Insurance	887	0	0	887	679
Telephone & Internet	646	0	0	646	662
Staff/Committee Entertainment	689	0	0	689	554
Bank and Credit Card Charges	74	0	0	74	1
Refreshments / Catering	64	0	0	64	144
Advertising	120	0	0	120	0
Subscriptions	306	0	0	306	0
Till up and Down	82	0	0	82	-14
Sale of Fixed Assets	-160	0	0	-160	0
Depreciation	3,772	0	0	3,772	3,256
	£ 52,994	£ 0	£ 0	£ 52,994	£ 48,277
8 GOVERNANCE					
Accountancy Fees	960	0	0	960	720
	£ 960	£ 0	£ 0	£ 960	£ 720

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 OCTOBER 2020**

9 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Gym & Office Equipment £	Total 2020 £	Total 2019 £
Brought forward 1 November 2019	232	9,536	9,768	13,024
Additions in year	0	13,864	13,864	0
Depreciation for year	-58	-3,714	-3,772	-3,256
Carried forward 31 October 2020	<u>174</u>	<u>19,686</u>	<u>19,860</u>	<u>9,768</u>

10 DEBTORS

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Other Debtors	246	0	0	246	525
	<u>246</u>	<u>0</u>	<u>0</u>	<u>246</u>	<u>525</u>

11 CASH AT BANK

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Cash	2,560	0	0	2,560	108
Rehab Fund Account	5,007	0	0	5,007	5,142
Grant Account	12,000	0	0	12,000	13,982
	<u>19,567</u>	<u>0</u>	<u>0</u>	<u>19,567</u>	<u>19,232</u>

12 CURRENT LIABILITIES

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Creditors payable within one year:	602	0	0	602	0
Sundry Creditors and Accruals	862	0	0	862	720
	<u>1,464</u>	<u>0</u>	<u>0</u>	<u>1,464</u>	<u>720</u>

13 DESIGNATED FUNDS

The movements on the Designated Funds during the year were:

	Devon County Council £	Total 2020 £	Total 2019 £
Balance b/fwd 1 November 2019	0	0	75
Transfer to/from General Fund	0	0	0
	<u>0</u>	<u>0</u>	<u>75</u>
Income in year	0	0	0
Expenditure in year	0	0	-75
Balance c/fwd 31 October 2020	<u>0</u>	<u>0</u>	<u>0</u>

14 RESTRICTED FUNDS

The movements on the Restricted Funds during the year were:

	Postcode Community Grant £	Total 2020 £	Total 2019 £
Balance b/fwd 1 November 2019	0	0	205
Transfer to/from General Fund	0	0	0
	<u>0</u>	<u>0</u>	<u>205</u>
Income in year	0	0	0
Less: Expenditure in year	0	0	-205
Balance c/fwd 31 October 2020	<u>0</u>	<u>0</u>	<u>0</u>

FINANCIAL STATEMENTS YEAR ENDED 31 OCTOBER 2020

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Plymouth Heartbeat for the year ended 31 October 2020, which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My 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 financial statements, and seeking explanations 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 accountants 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 my examination, no matter has come to my attention:

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

Signed by the Independent Examiner: _____



Mr L J Hardacre (FCCA, FMAAT)

Dated _____

24/10/2021

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Soldiers Quarters 3, Crownhill Fort, Crownhill, Plymouth, PL6 5BX.

PLYMOUTH HEARTBEAT
REGISTERED CHARITY NUMBER - 1168079
FINANCIAL STATEMENTS
TO
31 OCTOBER 2020

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020**

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	26,438	0	0	26,438	39,016
Activities for generating funds	3	9,904	0	0	9,904	10,197
Investment income	4	0	0	0	0	0
Other income	5	27,885	0	0	27,885	0
Total incoming resources		<u>64,227</u>	<u>0</u>	<u>0</u>	<u>64,227</u>	<u>49,213</u>
RESOURCES EXPENDED						
Costs of generating funds	6	869	0	0	869	1,665
Charitable activities	7	52,994	0	0	52,994	48,277
Governance costs	8	960	0	0	960	720
Total resources expended		<u>54,823</u>	<u>0</u>	<u>0</u>	<u>54,823</u>	<u>50,662</u>
Net incoming/(outgoing) resources before transfers		9,404	0	0	9,404	-1,449
Gross transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		9,404	0	0	9,404	-1,449
Total funds b/fwd 1 November 2019		28,805	0	0	28,805	41,474
Total funds c/fwd 31 October 2020		<u>£ 38,209</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 38,209</u>	<u>£ 40,025</u>

(Note 13)

(Note 14)

The notes on pages 3 to 5 form part of these financial statements

PLYMOUTH HEARTBEAT

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**BALANCE SHEET
AS AT 31 OCTOBER 2020**

	Note	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
FIXED ASSETS						
Tangible assets	9	19,860	0	0	19,860	9,768
		<u>19,860</u>	<u>0</u>	<u>0</u>	<u>19,860</u>	<u>9,768</u>
CURRENT ASSETS						
Debtors	10	246	0	0	246	525
Bank and cash balances	11	19,567	0	0	19,567	19,232
		<u>19,813</u>	<u>0</u>	<u>0</u>	<u>19,813</u>	<u>19,757</u>
CURRENT LIABILITIES						
Creditors payable within one year	12	1,464	0	0	1,464	720
		<u>1,464</u>	<u>0</u>	<u>0</u>	<u>1,464</u>	<u>720</u>
NET CURRENT ASSETS		<u>18,349</u>	<u>0</u>	<u>0</u>	<u>18,349</u>	<u>19,037</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
Creditors payable after one year		0	0	0	0	0
TOTAL NET ASSETS / (LIABILITIES)		<u>£ 38,209</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 38,209</u>	<u>£ 28,805</u>

THE FUNDS OF THE CHARITY

Unrestricted income funds:						
General					38,209	28,805
Designated	13				0	0
Total					<u>38,209</u>	<u>28,805</u>
Restricted income funds:	14				0	0
					<u>£ 38,209</u>	<u>£ 28,805</u>

Approved by the Trustee's Meeting held on 23.06.21 (date).

and signed on its behalf by Mr R Herity (Chairman) R.P. Herity (signature).

The notes on pages 3 to 5 form part of these financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2020**

1 ACCOUNTING POLICIES

1a Basis of preparation

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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the Charity in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

1c Tangible Fixed Assets

Equipment: Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

Gym & Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.
All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and exclude attributable VAT which can be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the Charity, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the Charity is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the Charity is incalculable.

1f Taxation

The charity is exempt from tax on its charitable activities.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
AS AT 31 OCTOBER 2020**

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	2020	2019
	£	£	£	£	£
2 VOLUNTARY INCOME					
Donations	25,031	0	0	25,031	34,016
Grants	1,407	0	0	1,407	5,000
	£ 26,438	£ 0	£ 0	£ 26,438	£ 39,016
3 ACTIVITIES FOR GENERATING FUNDS					
Membership Fees	8,620	0	0	8,620	8,516
T-Shirt Sales	0	0	0	0	0
Pen Sales	0	0	0	0	0
Water & Food Sales	1,079	0	0	1,079	1,479
Scancard/Fob Sales	51	0	0	51	192
Thermaband Sales	0	0	0	0	0
Hoodie Sales	154	0	0	154	0
Misc Sales	0	0	0	0	10
	£ 9,904	£ 0	£ 0	£ 9,904	£ 10,197
4 INVESTMENT INCOME					
Bank interest	0	0	0	0	0
	£ 0	£ 0	£ 0	£ 0	£ 0
5 OTHER INCOME					
PCC Covid-19 Grants	25,000	0	0	25,000	0
HMRC JRS Grants	1,408	0	0	1,408	0
HSBC Compensation	1,477	0	0	1,477	0
	£ 27,885	£ 0	£ 0	£ 27,885	£ 0
6 COSTS OF GENERATING FUNDS					
Water & Food Purchases	712	0	0	712	1,090
Hoodie Purchases	58	0	0	58	0
Scancards/Fob Purchases	78	0	0	78	125
Fundraising Event Costs	21	0	0	21	450
	£ 869	£ 0	£ 0	£ 869	£ 1,665
7 CHARITY ACTIVITIES					
Wages	12,190	0	0	12,190	11,180
Volunteer Travel	160	0	0	160	500
Volunteer Gift	0	0	0	0	0
Protective Clothing and Uniforms	457	0	0	457	0
Rent	17,734	0	0	17,734	21,537
Rates and Water	1,446	0	0	1,446	2,226
Heat & Light	3,159	0	0	3,159	2,611
Sundries	25	0	0	25	51
Cleaning	2,726	0	0	2,726	2,089
Professional Services / Training	0	0	0	0	230
DBS Checks	30	0	0	30	45
Computer Running Costs	15	0	0	15	46
Equipment Repairs and Maintenance	4,453	0	0	4,453	612
Equipment Paid by Grants	0	0	0	0	0
Printing, Postage & Stationery	505	0	0	505	1,079
PCC Lottery Renewal Fee	0	0	0	0	40
Property Repairs and Maintenance	3,614	0	0	3,614	749
Insurance	887	0	0	887	679
Telephone & Internet	646	0	0	646	662
Staff/Committee Entertainment	689	0	0	689	554
Bank and Credit Card Charges	74	0	0	74	1
Refreshments / Catering	64	0	0	64	144
Advertising	120	0	0	120	0
Subscriptions	306	0	0	306	0
Till up and Down	82	0	0	82	-14
Sale of Fixed Assets	-160	0	0	-160	0
Depreciation	3,772	0	0	3,772	3,256
	£ 52,994	£ 0	£ 0	£ 52,994	£ 48,277
8 GOVERNANCE					
Accountancy Fees	960	0	0	960	720
	£ 960	£ 0	£ 0	£ 960	£ 720

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 OCTOBER 2020**

9 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Gym & Office Equipment £	Total 2020 £	Total 2019 £
Brought forward 1 November 2019	232	9,536	9,768	13,024
Additions in year	0	13,864	13,864	0
Depreciation for year	-58	-3,714	-3,772	-3,256
Carried forward 31 October 2020	<u>174</u>	<u>19,686</u>	<u>19,860</u>	<u>9,768</u>

10 DEBTORS

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Other Debtors	246	0	0	246	525
	<u>246</u>	<u>0</u>	<u>0</u>	<u>246</u>	<u>525</u>

11 CASH AT BANK

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Cash	2,560	0	0	2,560	108
Rehab Fund Account	5,007	0	0	5,007	5,142
Grant Account	12,000	0	0	12,000	13,982
	<u>19,567</u>	<u>0</u>	<u>0</u>	<u>19,567</u>	<u>19,232</u>

12 CURRENT LIABILITIES

	Unrestricted Funds General £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
Creditors payable within one year:	602	0	0	602	0
Sundry Creditors and Accruals	862	0	0	862	720
	<u>1,464</u>	<u>0</u>	<u>0</u>	<u>1,464</u>	<u>720</u>

13 DESIGNATED FUNDS

The movements on the Designated Funds during the year were:

	Devon County Council £	Total 2020 £	Total 2019 £
Balance b/fwd 1 November 2019	0	0	75
Transfer to/from General Fund	0	0	0
	<u>0</u>	<u>0</u>	<u>75</u>
Income in year	0	0	0
Expenditure in year	0	0	-75
Balance c/fwd 31 October 2020	<u>0</u>	<u>0</u>	<u>0</u>

14 RESTRICTED FUNDS

The movements on the Restricted Funds during the year were:

	Postcode Community Grant £	Total 2020 £	Total 2019 £
Balance b/fwd 1 November 2019	0	0	205
Transfer to/from General Fund	0	0	0
	<u>0</u>	<u>0</u>	<u>205</u>
Income in year	0	0	0
Less: Expenditure in year	0	0	-205
Balance c/fwd 31 October 2020	<u>0</u>	<u>0</u>	<u>0</u>

PLYMOUTH HEARTBEAT

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FINANCIAL STATEMENTS YEAR ENDED 31 OCTOBER 2020

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Plymouth Heartbeat for the year ended 31 October 2020, which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My 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 financial statements, and seeking explanations 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 accountants 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 my examination, no matter has come to my attention:

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

Signed by the Independent Examiner: _____



Mr L J Hardacre (FCCA, FMAAT)

Dated _____

24/10/2021

Name and address of the Independent Examiner:

Mr L J Hardacre, Precise Accountants Ltd, Soldiers Quarters 3, Crownhill Fort, Crownhill, Plymouth, PL6 5BX.