



PLYMOUTH HEARTBEAT

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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

2

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 |
| 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 General £ | Designated £ | Restricted Funds £ | TOTAL 2020 £ | TOTAL 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 £ | 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 £ | 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 £ | 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

2

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 |
| 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 General £ | Designated £ | Restricted Funds £ | TOTAL 2020 £ | TOTAL 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 £ | 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 £ | 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 £ | 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.