

REGISTERED COMPANY NUMBER: 10910857 (England and Wales)  
REGISTERED CHARITY NUMBER: 1174503

Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended  
31st August 2025  
for  
Heart 2 Heart Norfolk  
(A Company Limited by Guarantee)

TC EA Limited  
Accountants  
Englands Lane Business Centre  
47 Englands Lane  
Gorleston  
Great Yarmouth  
Norfolk  
NR31 6BE

**Heart 2 Heart Norfolk**

**Contents of the Financial Statements  
For The Year Ended 31st August 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The advancement of health and saving of lives through providing defibrillators in the community and providing free training in the community and schools.

##### Significant activities

Fundraising events were held throughout the year, Talks were given to voluntary groups and free CPR and Defibrillator training was provided in the community and schools, starting from 5 years old.

##### Public benefit

The Trustees have taken into account Charity Commission guidance regarding Public Benefit when making decisions regarding the charities activities.

##### Volunteers

There are a considerable number of people who give up their time to assist Heart 2 Heart Norfolk, this enables the charity to fund raise to further provide defibrillators and training.

#### FINANCIAL REVIEW

##### Financial position

As at 31.08.2025 the charitable company had total funds of £133,759 (2024 £49,804) of which £129,668 (2024 £45,357) were unrestricted and £4,091 (2024 £4,447) were restricted funds.

##### Reserves policy

The Trustees are of the opinion that the charitable company has sufficient reserves to meet its future needs.

##### Going concern

After reviewing the financial status of the charitable company at 31.08.2025 and activity in the new year, the Trustees believe Heart 2 Heart Norfolk is a going concern and the financial statements have been prepared accordingly.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### Charity constitution

The charities constitution is as per the Memorandum and Articles of Association dated 11 August 2017.

##### Recruitment and appointment of new trustees

The charitable company is always looking for people who have the time and skill set to assist in reaching it's objectives.

##### Organisational structure

There must be a minimum of 3 directors but no maximum number. The directors are also trustees of the charitable company. Those appointed must be a natural person aged 16 or over and may not appoint an alternative director or anyone to act on their behalf at meetings of the directors.

The liability of each member is limited to not more than £10 on the winding up of the company.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

10910857 (England and Wales)

##### Registered Charity number

1174503

##### Registered office

8 Sun Lane  
Bradwell  
Great Yarmouth  
NR31 8PY

Heart 2 Heart Norfolk

Report of the Trustees  
For The Year Ended 31st August 2025

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Trustees

Mrs J Biggs

A J Biggs

M J Cox

Miss Z R Kerswill

Independent Examiner

S Castellano FCA

TC EA Limited

Accountants

Englands Lane Business Centre

47 Englands Lane

Gorleston


Great Yarmouth

Norfolk

NR31 6BE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29/05/2026 and signed on its behalf by:



Mrs J Biggs - Trustee

Independent Examiner's Report to the Trustees of  
Heart 2 Heart Norfolk

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Independent examiner's report to the trustees of Heart 2 Heart Norfolk ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

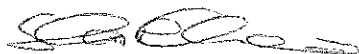
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S Castellano FCA

TC EA Limited  
Accountants  
Englands Lane Business Centre  
47 Englands Lane  
Gorleston  
Great Yarmouth  
Norfolk  
NR31 6BE

Date: 29.05.2026

Heart 2 Heart Norfolk

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
For The Year Ended 31st August 2025

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	70,226	-	70,226	22,592
Charitable activities					
Improving health and saving lives		50,953	-	50,953	97,280
Other trading activities	3	<u>22,851</u>	<u>-</u>	<u>22,851</u>	<u>11,635</u>
<b>Total</b>		<u>144,030</u>	<u>-</u>	<u>144,030</u>	<u>131,507</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	7,211	-	7,211	744
Charitable activities	5				
Improving health and saving lives		51,159	356	51,515	101,191
Other		<u>1,349</u>	<u>-</u>	<u>1,349</u>	<u>-</u>
<b>Total</b>		<u>59,719</u>	<u>356</u>	<u>60,075</u>	<u>101,935</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>84,311</b>	<b>(356)</b>	<b>83,955</b>	<b>29,572</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>45,357</u>	<u>4,447</u>	<u>49,804</u>	<u>20,232</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>129,668</b></u>	<u><b>4,091</b></u>	<u><b>133,759</b></u>	<u><b>49,804</b></u>

The notes form part of these financial statements

Heart 2 Heart Norfolk

Balance Sheet  
31st August 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	72,925	2,650	75,575	36,250
<b>CURRENT ASSETS</b>					
Cash at bank		57,743	1,441	59,184	14,328
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,000)	-	(1,000)	(774)
<b>NET CURRENT ASSETS</b>		<u>56,743</u>	<u>1,441</u>	<u>58,184</u>	<u>13,554</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>129,668</u>	<u>4,091</u>	<u>133,759</u>	<u>49,804</u>
<b>NET ASSETS</b>		<u>129,668</u>	<u>4,091</u>	<u>133,759</u>	<u>49,804</u>
<b>FUNDS</b>	10				
Unrestricted funds				129,668	45,357
Restricted funds				<u>4,091</u>	<u>4,447</u>
<b>TOTAL FUNDS</b>				<u>133,759</u>	<u>49,804</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2025.

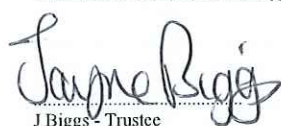
The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29/05/2026 and were signed on its behalf by:

  
J Biggs - Trustee

The notes form part of these financial statements



1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Donations**

Donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

**Charitable activities**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Fundraising events**

Income from fundraising events is recognised upon receipt of the funds by the charity.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. The figures are inclusive of VAT.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery                      -    10% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.



2.	DONATIONS AND LEGACIES	2025	2024
		£	£
	Donations	<u>70,226</u>	<u>22,592</u>
3.	OTHER TRADING ACTIVITIES	2025	2024
		£	£
	Fundraising events	<u>22,851</u>	<u>11,635</u>
4.	RAISING FUNDS		
	Other trading activities	2025	2024
		£	£
	Other operating leases	-	468
	Insurance	227	125
	Repairs and renewals	<u>6,984</u>	<u>151</u>
		<u>7,211</u>	<u>744</u>
5.	CHARITABLE ACTIVITIES COSTS		Direct Costs
			£
	Improving health and saving lives		<u>51,515</u>
6.	NET INCOME/(EXPENDITURE)		
	Net income/(expenditure) is stated after charging/(crediting):		
		2025	2024
		£	£
	Depreciation - owned assets	5,675	3,750
	Other operating leases	<u>-</u>	<u>468</u>
7.	TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 31st August 2025 nor for the year ended 31st August 2024.		
	Trustees' expenses		
	There were no trustees' expenses paid for the year ended 31st August 2025 nor for the year ended 31st August 2024.		

## 8. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1st September 2024	40,000
Additions	<u>45,000</u>
At 31st August 2025	<u>85,000</u>
<b>DEPRECIATION</b>	
At 1st September 2024	3,750
Charge for year	<u>5,675</u>
At 31st August 2025	<u>9,425</u>
<b>NET BOOK VALUE</b>	
At 31st August 2025	<u>75,575</u>
At 31st August 2024	<u>36,250</u>

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	<u>1,000</u>	<u>774</u>

## 10. MOVEMENT IN FUNDS

	At 1/9/24 £	Net movement in funds £	At 31/8/25 £
<b>Unrestricted funds</b>			
General fund	45,357	84,311	129,668
<b>Restricted funds</b>			
Brian Ecclestone Memorial fund	4,447	(356)	4,091
<b>TOTAL FUNDS</b>	<u>49,804</u>	<u>83,955</u>	<u>133,759</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	144,030	(59,719)	84,311
<b>Restricted funds</b>			
Brian Ecclestone Memorial fund	-	(356)	(356)
<b>TOTAL FUNDS</b>	<u>144,030</u>	<u>(60,075)</u>	<u>83,955</u>

## 10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
<b>Unrestricted funds</b>			
General fund	20,232	25,125	45,357
<b>Restricted funds</b>			
Brian Ecclestone Memorial fund	-	4,447	4,447
<b>TOTAL FUNDS</b>	<u>20,232</u>	<u>29,572</u>	<u>49,804</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	126,830	(101,705)	25,125
<b>Restricted funds</b>			
Brian Ecclestone Memorial fund	4,677	(230)	4,447
<b>TOTAL FUNDS</b>	<u>131,507</u>	<u>(101,935)</u>	<u>29,572</u>

**Restricted Funds**

**Brian Ecclestone Memorial Fund** - This fund was established in the year ending 31.08.2024 following a donation to provide 2 defibrillators and Bleed kits, and for future maintenance of them.

## 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2025.

## 12. ULTIMATE CONTROLLING PARTY

The members have ultimate control of the charitable company.

Heart 2 Heart Norfolk

Detailed Statement of Financial Activities  
For The Year Ended 31st August 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	70,226	22,592
Other trading activities		
Fundraising events	22,851	11,635
Charitable activities		
Defibrillator sales	<u>50,953</u>	<u>97,280</u>
<b>Total incoming resources</b>	<b>144,030</b>	<b>131,507</b>
<b>EXPENDITURE</b>		
Other trading activities		
Other operating leases	-	468
Insurance	227	125
Repairs and renewals	<u>6,984</u>	<u>151</u>
	7,211	744
Charitable activities		
Postage and stationery	489	357
Advertising	4,366	3,239
Travel and subsistence	34	569
Defibrillator, pads, etc. purchases	38,941	90,271
Motor expenses	1,965	1,876
Miscellaneous expenses	45	107
Plant and machinery	<u>5,675</u>	<u>3,750</u>
	51,515	100,169
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	327	235
<b>Governance costs</b>		
Accountancy fees	<u>1,022</u>	<u>787</u>
<b>Total resources expended</b>	<b><u>60,075</u></b>	<b><u>101,935</u></b>
<b>Net income</b>	<b><u>83,955</u></b>	<b><u>29,572</u></b>

This page does not form part of the statutory financial statements