# CARLY HEART TRUST

England & Wales · Charity number 1175221

## Details

| | |
|---|---|
| Status | Registered |
| Legal form | CIO |
| Registered | 2017-10-18 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | North Star House<br>11 London Road<br>Bromley<br>BR1 1BY |
| Phone | 02083131411 |
| Email | carly@northstar-2000.com |
| Website | www.carlyhearttrust.com |

## Activities

**Objects:** THE OBJECTS OF THE CIO IS:FOR THE PUBLIC BENEFIT TO PRESERVE AND PROTECT THE HEALTH OF PEOPLE BY PROVIDING SCHOOLS WITH DEFIBRILLATORS AND INCREASING THE AMOUNT OF PEOPLE WITH FIRST AID TRAINING.

**Activities:** To raise awareness of heart problems and to raise funds to provide defibrillators.

## Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

## Geography

- Bromley
- Kent

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-09-30 | £2,272 | £2,989 | - | - |
| 2024-09-30 | £2,543 | £4,890 | - | - |
| 2023-09-30 | £2,832 | £4,467 | - | - |
| 2022-09-30 | £8,295 | £9,508 | - | - |
| 2021-09-30 | £7,826 | £4,049 | - | - |
| 2020-09-30 | £12,191 | £15,136 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **CARLY READ** | Chair | 2017-10-04 |
| ALFIE SCARBOROUGH | | 2017-10-04 |
| SARA COPPER | | 2017-10-04 |

CARLY HEART TRUST

England & Wales - Charity number 1175221

# Accounts

**Charity number: 1175221**

# CARLY HEART TRUST

## UNAUDITED

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2025

**CARLY HEART TRUST**

## CONTENTS

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2025

| | |
|---|---|
| **Trustees** | C Williams, Chair<br>S Copper<br>A Scarborough |
| **Charity registered number** | 1175221 |
| **Principal office** | North Star House<br>11 London Road<br>Bromley<br>London<br>BR1 1BY |
| **Accountants** | MWS<br>Chartered Accountants<br>4 Chester Court<br>Chester Hall Lane<br>Basildon<br>Essex<br>SS14 3WR |
| **Bankers** | Royal Bank of Scotland<br>1 Redheughs Avenue<br>Edinburgh<br>EH12 9JN |

# CARLY HEART TRUST

## TRUSTEES' REPORT
## FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2024 to 30 September 2025.

### Objectives and activities

#### a. Policies and objectives

The object of the charity is:

To raise awareness of sudden cardiac arrest.
To provide defibrillators and training to teachers/coaches.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### b. Main activities undertaken to further the Charity's purposes for the public benefit

Raising finance to provide training and equipment mainly to schools and sports clubs to enable lives to be saved from sudden cardiac arrest.

### Achievements and performance

#### a. Main achievements of the Charity

We have provided defibrillators to local schools and sports clubs and raised awareness of sudden cardiac arrest in young people which has benefited the local community.

### Financial review

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### b. Reserves policy

At the year end the charity free reserves of £2,798 (2024: £5,515). As funds are raised the charity purchases defibrillators.

### Structure, governance and management

#### a. Constitution

Carly Heart Trust is a registered charity, number 1175221, and is constituted under a CIO Foundation.

#### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

## Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 22 June 2026 and signed on their behalf by:

Carly Read

**C Williams**
Trustee

## ACCOUNTANTS REPORT TO THE BOARD OF TRUSTEES

In order to assist the trustees to fulfil their duties under the Companies Act 2006, the accountants have compiled the financial statements which comprise the Statement of Financial Activities, the Balance Sheet and related notes, from the accounting records and information and explanations supplied by you.

We are a member firm of the Institute of Chartered Accountants in England and Wales and are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made to the charity's Board of Trustees as a body in accordance with the terms of the engagement. An explanation as to the work carried out being in accordance with the requirements of ICAEW guidance and the purpose of the work and that, to the fullest extent permitted by law, no responsibility will be accepted for the work or the report to anyone other than the charity or the charity's Board of Trustees, as a body.

The Trustees have acknowledged their duty to ensure that the charity has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of the charity and that they consider that the charitable company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the accounts of the company and that for this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not, therefore, express any opinion on the statutory accounts.

MWS

MWS

Date: 24 June 2026

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 SEPTEMBER 2025

| | Note | Unrestricted funds 2025 £ | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | **2,272** | **2,272** | *2,543* |
| **Total income** | | **2,272** | **2,272** | *2,543* |
| **Expenditure on:** | | | | |
| Charitable activities | 4 | **2,989** | **2,989** | *4,890* |
| **Total expenditure** | | **2,989** | **2,989** | *4,890* |
| **Net movement in funds** | | **(717)** | **(717)** | *(2,347)* |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | | **3,515** | **3,515** | *5,862* |
| Net movement in funds | | **(717)** | **(717)** | *(2,347)* |
| **Total funds carried forward** | | **2,798** | **2,798** | *3,515* |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 12 form part of these financial statements.

# CARLY HEART TRUST

## BALANCE SHEET
## AS AT 30 SEPTEMBER 2025

| | Note | | 2025 £ | | *2024 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| | | | - | | - |
| **Current assets** | | | | | |
| Cash at bank and in hand | | **2,798** | | *3,515* | |
| | | **2,798** | | *3,515* | |
| **Current liabilities** | | | | | |
| **Net current assets** | | | **2,798** | | *3,515* |
| **Total assets less current liabilities** | | | **2,798** | | *3,515* |
| **Net assets excluding pension asset** | | | **2,798** | | *3,515* |
| **Total net assets** | | | **2,798** | | *3,515* |
| **Charity funds** | | | | | |
| Restricted funds | 7 | | **-** | | - |
| Unrestricted funds | 7 | | **2,798** | | *3,515* |
| **Total funds** | | | **2,798** | | *3,515* |

The financial statements were approved and authorised for issue by the Trustees on 22 June 2026 and signed on their behalf by:

**C Williams**
Trustee

The notes on pages 7 to 12 form part of these financial statements.

## 1. General information

The charity is a CIO and is registered with the Charity Commission in England under number 1175221.

Its primary place of operation is North Star House, 11 London Road, Bromley, BR1 1BY.

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Carly Heart Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2. Accounting policies (continued)

### 2.5 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

## 3. Income from donations and legacies

| | **Unrestricted funds 2025 £** | **Total funds 2025 £** | *Total funds 2024 £* |
|---|---|---|---|
| Donations | 2,272 | **2,272** | *2,543* |

## 4. Analysis of expenditure on charitable activities

**Summary by fund type**

| | **Unrestricted funds 2025 £** | **Total 2025 £** | *Total 2024 £* |
|---|---|---|---|
| Cardiac Arrest Awareness | 2,989 | **2,989** | *4,890* |

## 5. Analysis of expenditure by activities

| | **Activities undertaken directly 2025 £** | **Support costs 2025 £** | **Total funds 2025 £** | *Total funds 2024 £* |
|---|---|---|---|---|
| Cardiac Arrest Awareness | 2,685 | 304 | **2,989** | *4,890* |
| *Total 2024* | *4,605* | *285* | *4,890* | |

## 5. Analysis of expenditure by activities (continued)

### Analysis of direct costs

| | Cardiac Arrest Awareness 2025 £ | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|---|
| Defibrillators | 2,685 | **2,685** | *4,605* |

### Analysis of support costs

| | Cardiac Arrest Awareness 2025 £ | Total funds 2025 £ | *Total funds 2024 £* |
|---|---|---|---|
| Sundry | 16 | **16** | *57* |
| Fundraising charges | 216 | **216** | *216* |
| Bank charges | 12 | **12** | *12* |
| Advertising | 60 | **60** | - |
| | 304 | **304** | *285* |

## 6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 30 September 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

## 7. Statement of funds

### Statement of funds - current year

| | Balance at 1 October 2024 £ | Income £ | Expenditure £ | Balance at 30 September 2025 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | **3,515** | **2,272** | **(2,989)** | **2,798** |

**7. Statement of funds (continued)**

**Statement of funds - prior year**

| | *Balance at 1 October 2023 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2024 £* |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | *5,862* | *2,543* | *(4,890)* | *3,515* |

**8. Summary of funds**

**Summary of funds - current year**

| | **Balance at 1 October 2024 £** | **Income £** | **Expenditure £** | **Balance at 30 September 2025 £** |
|---|---|---|---|---|
| General funds | **3,515** | **2,272** | **(2,989)** | **2,798** |

**Summary of funds - prior year**

| | *Balance at 1 October 2023 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2024 £* |
|---|---|---|---|---|
| General funds | *5,862* | *2,543* | *(4,890)* | *3,515* |

**9. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

| | **Unrestricted funds 2025 £** | **Total funds 2025 £** |
|---|---|---|
| Current assets | 2,798 | **2,798** |
| **Total** | 2,798 | **2,798** |

## 9. Analysis of net assets between funds (continued)

### Analysis of net assets between funds - prior year

| | *Unrestricted funds 2024 £* | *Total funds 2024 £* |
|---|---|---|
| Current assets | *3,515* | *3,515* |
| **Total** | *3,515* | *3,515* |

## 10. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2025.

**CARLY HEART TRUST**

England & Wales - Charity number 1175221

# Accounts

Charity number: 1175221

# CARLY HEART TRUST

## UNAUDITED

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2024

# CARLY HEART TRUST

## CONTENTS

# REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2024

| | |
|---|---|
| **Trustees** | C Williams, Chair<br>S Copper<br>A Scarborough |
| **Charity registered number** | 1175221 |
| **Principal office** | North Star House<br>11 London Road<br>Bromley<br>London<br>BR1 1BY |
| **Accountants** | MWS<br>Chartered Accountants<br>4 Chester Court<br>Chester Hall Lane<br>Basildon<br>Essex<br>SS14 3WR |
| **Bankers** | Royal Bank of Scotland<br>1 Redheughs Avenue<br>Edinburgh<br>EH12 9JN |

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2023 to 30 September 2024.

## Objectives and activities

### a. Policies and objectives

The object of the charity is:

To raise awareness of sudden cardiac arrest.
To provide defibrillators and training to teachers/coaches.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### b. Main activities undertaken to further the Charity's purposes for the public benefit

Raising finance to provide training and equipment mainly to schools and sports clubs to enable lives to be saved from sudden cardiac arrest.

## Achievements and performance

### a. Main achievements of the Charity

We have provided defibrillators to local schools and sports clubs and raised awareness of sudden cardiac arrest in young people which has benefited the local community.

## Financial review

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

At the year end the charity free reserves of £5,515 (2023: £5,862). As funds are raised the charity purchases defibrillators.

## Structure, governance and management

### a. Constitution

Carly Heart Trust is a registered charity, number 1175221, and is constituted under a CIO Foundation.

### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

## Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial  which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
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The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 18 July 2025 and signed on their behalf by:

Carly Williams

**C Williams**
Trustee

## ACCOUNTANTS REPORT TO THE BOARD OF TRUSTEES

In order to assist the trustees to fulfil their duties under the Companies Act 2006, the accountants have compiled the financial statements which comprise the Statement of Financial Activities, the Balance Sheet and related notes, from the accounting records and information and explanations supplied by you.

We are a member firm of the Institute of Chartered Accountants in England and Wales and are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made to the charity's Board of Trustees as a body in accordance with the terms of the engagement. An explanation as to the work carried out being in accordance with the requirements of ICAEW guidance and the purpose of the work and that, to the fullest extent permitted by law, no responsibility will be accepted for the work or the report to anyone other than the charity or the charity's Board of Trustees, as a body.

The Trustees have acknowledged their duty to ensure that the charity has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of the charity and that they consider that the charitable company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the accounts of the company and that for this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not, therefore, express any opinion on the statutory accounts.

MWS

MWS

Date: 21 July 2025

CARLY HEART TRUST

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 SEPTEMBER 2024

| | Note | Unrestricted funds 2024 £ | Total funds 2024 £ | *Total funds 2023 £* |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | **2,543** | **2,543** | *582* |
| Charitable activities | 4 | **-** | **-** | *2,250* |
| **Total income** | | **2,543** | **2,543** | *2,832* |
| **Expenditure on:** | | | | |
| Charitable activities | 5 | **4,890** | **4,890** | *4,467* |
| **Total expenditure** | | **4,890** | **4,890** | *4,467* |
| **Net movement in funds** | | **(2,347)** | **(2,347)** | *(1,635)* |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | | **5,862** | **5,862** | *7,497* |
| Net movement in funds | | **(2,347)** | **(2,347)** | *(1,635)* |
| **Total funds carried forward** | | **3,515** | **3,515** | *5,862* |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 12 form part of these financial statements.

**CARLY HEART TRUST**

## BALANCE SHEET
## AS AT 30 SEPTEMBER 2024

| | Note | | 2024 £ | | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| | | | **-** | | *-* |
| **Current assets** | | | | | |
| Cash at bank and in hand | | **3,515** | | *5,862* | |
| | | **3,515** | | *5,862* | |
| **Net current assets** | | | **3,515** | | *5,862* |
| **Total assets less current liabilities** | | | **3,515** | | *5,862* |
| **Net assets excluding pension asset** | | | **3,515** | | *5,862* |
| **Total net assets** | | | **3,515** | | *5,862* |
| **Charity funds** | | | | | |
| Restricted funds | 8 | | **-** | | *-* |
| Unrestricted funds | 8 | | **3,515** | | *5,862* |
| **Total funds** | | | **3,515** | | *5,862* |

The financial statements were approved and authorised for issue by the Trustees on 18 July 2025 and signed on their behalf by:

Carly Williams

**C Williams**
Trustee

The notes on pages 7 to 12 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1. General information

The charity is a CIO and is registered with the Charity Commission in England under number 1175221.

Its primary place of operation is North Star House, 11 London Road, Bromley, BR1 1BY.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Carly Heart Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

#### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2. Accounting policies (continued)

### 2.5 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

## 3. Income from donations and legacies

| | **Unrestricted funds 2024 £** | **Total funds 2024 £** | *Total funds 2023 £* |
|---|---|---|---|
| Donations | 2,543 | **2,543** | *582* |

## 4. Income from charitable activities

| | **Unrestricted funds 2024 £** | **Total funds 2024 £** | *Total funds 2023 £* |
|---|---|---|---|
| Other income | - | **-** | *2,250* |

## 5. Analysis of expenditure on charitable activities

### Summary by fund type

| | **Unrestricted funds 2024 £** | **Total 2024 £** | *Total 2023 £* |
|---|---|---|---|
| Cardiac Arrest Awareness | 4,890 | **4,890** | *4,467* |

## 6. Analysis of expenditure by activities

| | **Activities undertaken directly 2024 £** | **Support costs 2024 £** | **Total funds 2024 £** | *Total funds 2023 £* |
|---|---|---|---|---|
| Cardiac Arrest Awareness | 4,605 | 285 | **4,890** | *4,467* |
| *Total 2023* | *4,185* | *282* | *4,467* | |

### Analysis of direct costs

| | **Cardiac Arrest Awareness 2024 £** | **Total funds 2024 £** | *Total funds 2023 £* |
|---|---|---|---|
| Defibrillators | 4,605 | **4,605** | *4,185* |

### Analysis of support costs

| | **Cardiac Arrest Awareness 2024 £** | **Total funds 2024 £** | *Total funds 2023 £* |
|---|---|---|---|
| Sundry | 57 | **57** | *26* |
| Fundraising charges | 216 | **216** | *216* |
| Bank charges | 12 | **12** | *10* |
| Website and IT costs | - | **-** | *30* |
| | 285 | **285** | *282* |

## 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 30 September 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

## 8. Statement of funds

### Statement of funds - current year

| | Balance at 1 October 2023 £ | Income £ | Expenditure £ | Balance at 30 September 2024 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | **5,862** | **2,543** | **(4,890)** | **3,515** |

**8. Statement of funds (continued)**

**Statement of funds - prior year**

| | *Balance at 1 October 2022 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2023 £* |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted funds | *7,497* | *2,832* | *(4,467)* | *5,862* |

**9. Summary of funds**

**Summary of funds - current year**

| | **Balance at 1 October 2023 £** | **Income £** | **Expenditure £** | **Balance at 30 September 2024 £** |
|---|---|---|---|---|
| General funds | **5,862** | **2,543** | **(4,890)** | **3,515** |

**Summary of funds - prior year**

| | *Balance at 1 October 2022 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2023 £* |
|---|---|---|---|---|
| General funds | *7,497* | *2,832* | *(4,467)* | *5,862* |

**10. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

| | **Unrestricted funds 2024 £** | **Total funds 2024 £** |
|---|---|---|
| Current assets | 3,515 | **3,515** |
| **Total** | 3,515 | **3,515** |

## 10. Analysis of net assets between funds (continued)

### Analysis of net assets between funds - prior period

| | *Unrestricted funds 2023 £* | *Total funds 2023 £* |
|---|---|---|
| Current assets | *5,862* | *5,862* |
| **Total** | *5,862* | *5,862* |

## 11. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2024.

**CARLY HEART TRUST**

England & Wales - Charity number 1175221

# Accounts

Charity number: 1175221

# CARLY HEART TRUST

## UNAUDITED

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2023

**CARLY HEART TRUST**

**CONTENTS**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2023

| | |
|---|---|
| **Trustees** | C Williams, Chair<br>S Copper<br>A Scarborough |
| **Charity registered number** | 1175221 |
| **Principal office** | North Star House<br>11 London Road<br>Bromley<br>London<br>BR1 1BY |
| **Accountants** | MWS<br>Chartered Accountants<br>Registered Auditors<br>Kingsridge House<br>601 London Road<br>Westcliff-on-Sea<br>Essex<br>SS0 9PE |
| **Bankers** | Royal Bank of Scotland<br>1 Redheughs Avenue<br>Edinburgh<br>EH12 9JN |

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2022 to 30 September 2023.

## Objectives and activities

### a. Policies and objectives

The object of the charity is:

To raise awareness of sudden cardiac arrest.
To provide defibrillators and training to teachers/coaches.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### b. Main activities undertaken to further the Charity's purposes for the public benefit

Raising finance to provide training and equipment mainly to schools and sports clubs to enable lives to be saved from sudden cardiac arrest.

## Achievements and performance

### a. Main achievements of the Charity

We have provided defibrillators to local schools and sports clubs and raised awareness of sudden cardiac arrest in young people which has benefited the local community.

## Financial review

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

At the year end the charity free reserves of £5,862 (2023: £7,497). As funds are raised the charity purchases defibrillators.

## Structure, governance and management

### a. Constitution

Carly Heart Trust is a registered charity, number 1175221, and is constituted under a CIO Foundation.

### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial  which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 July 2024 and signed on their behalf by:

Carly Williams

**C Williams**
Trustee

## CARLY HEART TRUST

## ACCOUNTANTS REPORT TO THE BOARD OF TRUSTEES

In order to assist the trustees to fulfil their duties under the Companies Act 2006, the accountants have compiled the financial statements which comprise the Statement of Financial Activities, the Balance Sheet and related notes, from the accounting records and information and explanations supplied by you.

We are a member firm of the Institute of Chartered Accountants in England and Wales and are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made to the charity's Board of Trustees as a body in accordance with the terms of the engagement. An explanation as to the work carried out being in accordance with the requirements of ICAEW guidance and the purpose of the work and that, to the fullest extent permitted by law, no responsibility will be accepted for the work or the report to anyone other than the charity or the charity's Board of Trustees, as a body.

The Trustees have acknowledged their duty to ensure that the charity has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of the charity and that they consider that the charitable company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the accounts of the company and that for this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not, therefore, express any opinion on the statutory accounts.

MWS

MWS

Date: 31/07/2024

**CARLY HEART TRUST**

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 SEPTEMBER 2023

| | Note | Unrestricted funds 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | **582** | **582** | *5,773* |
| Charitable activities | 4 | **2,250** | **2,250** | *2,522* |
| **Total income** | | **2,832** | **2,832** | *8,295* |
| **Expenditure on:** | | | | |
| Charitable activities | 5 | **4,467** | **4,467** | *9,508* |
| **Total expenditure** | | **4,467** | **4,467** | *9,508* |
| **Net movement in funds** | | **(1,635)** | **(1,635)** | *(1,213)* |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | | **7,497** | **7,497** | *8,710* |
| Net movement in funds | | **(1,635)** | **(1,635)** | *(1,213)* |
| **Total funds carried forward** | | **5,862** | **5,862** | *7,497* |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

# CARLY HEART TRUST

## BALANCE SHEET
## AS AT 30 SEPTEMBER 2023

| | Note | | 2023<br>£ | | *2022*<br>*£* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| | | | **-** | | *-* |
| **Current assets** | | | | | |
| Debtors | 8 | **-** | | *30* | |
| Cash at bank and in hand | | **5,862** | | *7,467* | |
| | | **5,862** | | *7,497* | |
| **Net current assets** | | | **5,862** | | *7,497* |
| **Total assets less current liabilities** | | | **5,862** | | *7,497* |
| **Net assets excluding pension asset** | | | **5,862** | | *7,497* |
| **Total net assets** | | | **5,862** | | *7,497* |
| **Charity funds** | | | | | |
| Restricted funds | 9 | | **-** | | *-* |
| Unrestricted funds | 9 | | **5,862** | | *7,497* |
| **Total funds** | | | **5,862** | | *7,497* |

The financial statements were approved and authorised for issue by the Trustees on 31 July 2024 and signed on their behalf by:

Carly Williams

**C Williams**
Trustee

The notes on pages 7 to 13 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

## 1. General information

The charity is a CIO and is registered with the Charity Commission under number 1175221.

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Carly Heart Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2. Accounting policies (continued)

### 2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

## 3. Income from donations and legacies

| | **Unrestricted funds 2023 £** | **Total funds 2023 £** | *Total funds 2022 £* |
|---|---|---|---|
| Donations | 582 | **582** | *5,773* |

## 4. Income from charitable activities

| | **Unrestricted funds 2023 £** | **Total funds 2023 £** | *Total funds 2022 £* |
|---|---|---|---|
| Other income | 2,250 | **2,250** | *2,522* |

## 5. Analysis of expenditure on charitable activities

### Summary by fund type

| | **Unrestricted funds 2023 £** | **Total 2023 £** | *Total 2022 £* |
|---|---|---|---|
| Cardiac Arrest Awareness | 4,467 | **4,467** | *9,508* |

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

## 6. Analysis of expenditure by activities

| | Activities undertaken directly 2023 £ | Support costs 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|---|
| Cardiac Arrest Awareness | 4,185 | 282 | **4,467** | *9,508* |
| *Total 2022* | *9,169* | *339* | *9,508* | |

### Analysis of direct costs

| | Cardiac Arrest Awareness 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|
| Defibrillators | 4,185 | **4,185** | *9,169* |

### Analysis of support costs

| | Cardiac Arrest Awareness 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|
| Sundry | 26 | **26** | *-* |
| Fundraising charges | 216 | **216** | *216* |
| Bank charges | 10 | **10** | *22* |
| Website and IT costs | 30 | **30** | *101* |
| | 282 | **282** | *339* |

## 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 30 September 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

## 8. Debtors

| | **2023** | *2022* |
|---|---|---|
| | **£** | *£* |
| **Due within one year** | | |
| Prepayments and accrued income | **-** | *30* |
| | **-** | *30* |

## 9. Statement of funds

### Statement of funds - current year

| | Balance at 1 October 2022 £ | Income £ | Expenditure £ | Balance at 30 September 2023 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General Funds - all funds | **7,497** | **2,832** | **(4,467)** | **5,862** |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

## 9. Statement of funds (continued)

### Statement of funds - prior year

| | *Balance at 1 October 2021 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2022 £* |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | *8,710* | *8,295* | *(9,508)* | *7,497* |

## 10. Summary of funds

### Summary of funds - current year

| | **Balance at 1 October 2022 £** | **Income £** | **Expenditure £** | **Balance at 30 September 2023 £** |
|---|---|---|---|---|
| General funds | **7,497** | **2,832** | **(4,467)** | **5,862** |

### Summary of funds - prior year

| | *Balance at 1 October 2021 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2022 £* |
|---|---|---|---|---|
| General funds | *8,710* | *8,295* | *(9,508)* | *7,497* |

## 11. Analysis of net assets between funds

### Analysis of net assets between funds - current year

| | **Unrestricted funds 2023 £** | **Total funds 2023 £** |
|---|---|---|
| Current assets | 5,862 | **5,862** |
| **Total** | 5,862 | **5,862** |

## 11. Analysis of net assets between funds (continued)

### Analysis of net assets between funds - prior year

| | *Unrestricted funds 2022 £* | *Total funds 2022 £* |
|---|---|---|
| Current assets | *7,497* | *7,497* |
| **Total** | *7,497* | *7,497* |

## 12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2023.

Charity number: 1175221

# CARLY HEART TRUST

## UNAUDITED

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2023

## CONTENTS

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2023

| | |
|---|---|
| **Trustees** | C Williams, Chair<br>S Copper<br>A Scarborough |
| **Charity registered number** | 1175221 |
| **Principal office** | North Star House<br>11 London Road<br>Bromley<br>London<br>BR1 1BY |
| **Accountants** | MWS<br>Chartered Accountants<br>Registered Auditors<br>Kingsridge House<br>601 London Road<br>Westcliff-on-Sea<br>Essex<br>SS0 9PE |
| **Bankers** | Royal Bank of Scotland<br>1 Redheughs Avenue<br>Edinburgh<br>EH12 9JN |

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2022 to 30 September 2023.

## Objectives and activities

### a. Policies and objectives

The object of the charity is:

To raise awareness of sudden cardiac arrest.
To provide defibrillators and training to teachers/coaches.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### b. Main activities undertaken to further the Charity's purposes for the public benefit

Raising finance to provide training and equipment mainly to schools and sports clubs to enable lives to be saved from sudden cardiac arrest.

## Achievements and performance

### a. Main achievements of the Charity

We have provided defibrillators to local schools and sports clubs and raised awareness of sudden cardiac arrest in young people which has benefited the local community.

## Financial review

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

At the year end the charity free reserves of £5,862 (2023: £7,497). As funds are raised the charity purchases defibrillators.

## Structure, governance and management

### a. Constitution

Carly Heart Trust is a registered charity, number 1175221, and is constituted under a CIO Foundation.

### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial  which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 July 2024 and signed on their behalf by:

Carly Williams

**C Williams**
Trustee

## CARLY HEART TRUST

## ACCOUNTANTS REPORT TO THE BOARD OF TRUSTEES

In order to assist the trustees to fulfil their duties under the Companies Act 2006, the accountants have compiled the financial statements which comprise the Statement of Financial Activities, the Balance Sheet and related notes, from the accounting records and information and explanations supplied by you.

We are a member firm of the Institute of Chartered Accountants in England and Wales and are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made to the charity's Board of Trustees as a body in accordance with the terms of the engagement. An explanation as to the work carried out being in accordance with the requirements of ICAEW guidance and the purpose of the work and that, to the fullest extent permitted by law, no responsibility will be accepted for the work or the report to anyone other than the charity or the charity's Board of Trustees, as a body.

The Trustees have acknowledged their duty to ensure that the charity has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of the charity and that they consider that the charitable company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the accounts of the company and that for this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not, therefore, express any opinion on the statutory accounts.

MWS

MWS

Date: 31/07/2024

# CARLY HEART TRUST

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 SEPTEMBER 2023

| | Note | Unrestricted funds 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | **582** | **582** | *5,773* |
| Charitable activities | 4 | **2,250** | **2,250** | *2,522* |
| **Total income** | | **2,832** | **2,832** | *8,295* |
| **Expenditure on:** | | | | |
| Charitable activities | 5 | **4,467** | **4,467** | *9,508* |
| **Total expenditure** | | **4,467** | **4,467** | *9,508* |
| **Net movement in funds** | | **(1,635)** | **(1,635)** | *(1,213)* |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | | **7,497** | **7,497** | *8,710* |
| Net movement in funds | | **(1,635)** | **(1,635)** | *(1,213)* |
| **Total funds carried forward** | | **5,862** | **5,862** | *7,497* |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

## BALANCE SHEET
## AS AT 30 SEPTEMBER 2023

| | Note | | 2023 £ | | 2022 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| | | | **-** | | *-* |
| **Current assets** | | | | | |
| Debtors | 8 | **-** | | *30* | |
| Cash at bank and in hand | | **5,862** | | *7,467* | |
| | | **5,862** | | *7,497* | |
| **Net current assets** | | | **5,862** | | *7,497* |
| **Total assets less current liabilities** | | | **5,862** | | *7,497* |
| **Net assets excluding pension asset** | | | **5,862** | | *7,497* |
| **Total net assets** | | | **5,862** | | *7,497* |
| **Charity funds** | | | | | |
| Restricted funds | 9 | | **-** | | *-* |
| Unrestricted funds | 9 | | **5,862** | | *7,497* |
| **Total funds** | | | **5,862** | | *7,497* |

The financial statements were approved and authorised for issue by the Trustees on 31 July 2024 and signed on their behalf by:

Carly Williams

**C Williams**
Trustee

The notes on pages 7 to 13 form part of these financial statements.

## 1. General information

The charity is a CIO and is registered with the Charity Commission under number 1175221.

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Carly Heart Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

## 2. Accounting policies (continued)

### 2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

## 3. Income from donations and legacies

| | **Unrestricted funds 2023 £** | **Total funds 2023 £** | *Total funds 2022 £* |
|---|---|---|---|
| Donations | 582 | **582** | *5,773* |

## 4. Income from charitable activities

| | **Unrestricted funds 2023 £** | **Total funds 2023 £** | *Total funds 2022 £* |
|---|---|---|---|
| Other income | 2,250 | **2,250** | *2,522* |

## 5. Analysis of expenditure on charitable activities

**Summary by fund type**

| | **Unrestricted funds 2023 £** | **Total 2023 £** | *Total 2022 £* |
|---|---|---|---|
| Cardiac Arrest Awareness | 4,467 | **4,467** | *9,508* |

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

## 6. Analysis of expenditure by activities

| | Activities undertaken directly 2023 £ | Support costs 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|---|
| Cardiac Arrest Awareness | 4,185 | 282 | **4,467** | *9,508* |
| *Total 2022* | *9,169* | *339* | *9,508* | |

### Analysis of direct costs

| | Cardiac Arrest Awareness 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|
| Defibrillators | 4,185 | **4,185** | *9,169* |

### Analysis of support costs

| | Cardiac Arrest Awareness 2023 £ | Total funds 2023 £ | *Total funds 2022 £* |
|---|---|---|---|
| Sundry | 26 | **26** | *-* |
| Fundraising charges | 216 | **216** | *216* |
| Bank charges | 10 | **10** | *22* |
| Website and IT costs | 30 | **30** | *101* |
| | 282 | **282** | *339* |

## 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 30 September 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

## 8. Debtors

| | **2023** | *2022* |
|---|---|---|
| | **£** | *£* |
| **Due within one year** | | |
| Prepayments and accrued income | **-** | *30* |
| | **-** | *30* |

## 9. Statement of funds

### Statement of funds - current year

| | Balance at 1 October 2022 £ | Income £ | Expenditure £ | Balance at 30 September 2023 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General Funds - all funds | **7,497** | **2,832** | **(4,467)** | **5,862** |

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

### 9. Statement of funds (continued)

**Statement of funds - prior year**

| | *Balance at 1 October 2021 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2022 £* |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | *8,710* | *8,295* | *(9,508)* | *7,497* |

### 10. Summary of funds

**Summary of funds - current year**

| | **Balance at 1 October 2022 £** | **Income £** | **Expenditure £** | **Balance at 30 September 2023 £** |
|---|---|---|---|---|
| General funds | **7,497** | **2,832** | **(4,467)** | **5,862** |

**Summary of funds - prior year**

| | *Balance at 1 October 2021 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2022 £* |
|---|---|---|---|---|
| General funds | *8,710* | *8,295* | *(9,508)* | *7,497* |

### 11. Analysis of net assets between funds

**Analysis of net assets between funds - current year**

| | **Unrestricted funds 2023 £** | **Total funds 2023 £** |
|---|---|---|
| Current assets | 5,862 | **5,862** |
| **Total** | 5,862 | **5,862** |

## 11. Analysis of net assets between funds (continued)

### Analysis of net assets between funds - prior year

| | *Unrestricted funds 2022 £* | *Total funds 2022 £* |
|---|---|---|
| Current assets | *7,497* | *7,497* |
| **Total** | *7,497* | *7,497* |

## 12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2023.

CARLY HEART TRUST

England & Wales - Charity number 1175221

# Accounts

Charity number: 1175221

# CARLY HEART TRUST

## UNAUDITED

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2022

CARLY HEART TRUST

## CONTENTS

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | |
|---|---|
| **Trustees** | C Williams, Chair<br>S Copper<br>A Scarborough |
| **Charity registered number** | 1175221 |
| **Principal office** | North Star House<br>11 London Road<br>Bromley<br>London<br>BR1 1BY |
| **Accountants** | MWS<br>Chartered Accountants<br>Registered Auditors<br>Kingsridge House<br>601 London Road<br>Westcliff-on-Sea<br>Essex<br>SS0 9PE |
| **Bankers** | Royal Bank of Scotland<br>1 Redheughs Avenue<br>Edinburgh<br>EH12 9JN |

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2021 to 30 September 2022.

## Objectives and activities

### a. Policies and objectives

The object of the charity is:

To raise awareness of sudden cardiac arrest.
To provide defibrillators and training to teachers in schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### b. Main activities undertaken to further the Charity's purposes for the public benefit

Raising finance to provide training and equipment mainly to scvhools to enable lives to be saved from sudden cardiac arrest. Visitiing schools to enable this to be completed.

## Achievements and performance

### a. Main achievements of the Charity

We have provided defibrillators to local schools and raised awareness of sudden cardiac arrest in young people which has benefited the local community.

## Financial review

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

At the year end the charity free reserves of £XXXX (£XXXX). As funds are raised the charity purchases defibrillators.

## Structure, governance and management

### a. Constitution

Carly Heart Trust is a registered charity, number 1175221, and is constituted under a CIO Foundation.

### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial  which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 August 2023 and signed on their behalf by:

**S Copper**
Trustee

## ACCOUNTANTS REPORT TO THE BOARD OF TRUSTEES

In order to assist the trustees to fulfil their duties under the Companies Act 2006, the accountants have compiled the financial statements which comprise the Statement of Financial Activities, the Balance Sheet and related notes, from the accounting records and information and explanations supplied by you.

We are a member firm of the Institute of Chartered Accountants in England and Wales and are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made to the charity's Board of Trustees as a body in accordance with the terms of the engagement. An explanation as to the work carried out being in accordance with the requirements of ICAEW guidance and the purpose of the work and that, to the fullest extent permitted by law, no responsibility will be accepted for the work or the report to anyone other than the charity or the charity's Board of Trustees, as a body.

The Trustees have acknowledged their duty to ensure that the charity has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of the charity and that they consider that the charitable company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the accounts of the company and that for this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not, therefore, express any opinion on the statutory accounts.

MWS

Date: 24/08/2023

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | Note | Unrestricted funds 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | **5,773** | **5,773** | *6,376* |
| Charitable activities | 4 | **2,522** | **2,522** | *1,450* |
| **Total income** | | **8,295** | **8,295** | *7,826* |
| **Expenditure on:** | | | | |
| Charitable activities | 5 | **9,508** | **9,508** | *3,777* |
| **Total expenditure** | | **9,508** | **9,508** | *3,777* |
| **Net movement in funds** | | **(1,213)** | **(1,213)** | *4,049* |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | | **8,710** | **8,710** | *4,661* |
| Net movement in funds | | **(1,213)** | **(1,213)** | *4,049* |
| **Total funds carried forward** | | **7,497** | **7,497** | *8,710* |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

## BALANCE SHEET
## AS AT 30 SEPTEMBER 2022

| | Note | | 2022 £ | | *2021 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| | | | - | | - |
| **Current assets** | | | | | |
| Debtors | 8 | **30** | | - | |
| Cash at bank and in hand | | **7,467** | | *9,460* | |
| | | **7,497** | | *9,460* | |
| Creditors: amounts falling due within one year | 9 | **-** | | *(750)* | |
| **Net current assets** | | | **7,497** | | *8,710* |
| **Total assets less current liabilities** | | | **7,497** | | *8,710* |
| **Net assets excluding pension asset** | | | **7,497** | | *8,710* |
| **Total net assets** | | | **7,497** | | *8,710* |
| **Charity funds** | | | | | |
| Restricted funds | 10 | | **-** | | - |
| Unrestricted funds | 10 | | **7,497** | | *8,710* |
| **Total funds** | | | **7,497** | | *8,710* |

The financial statements were approved and authorised for issue by the Trustees on 24 August 2023 and signed on their behalf by:

**S Copper**
Trustee

The notes on pages 7 to 13 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

## 1. General information

The charity is a CIO and is registered with the Charity Commission under number 1175221.

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Carly Heart Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

## 2. Accounting policies (continued)

### 2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

### 2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

## 3. Income from donations and legacies

| | **Unrestricted funds 2022 £** | **Total funds 2022 £** | *Total funds 2021 £* |
|---|---|---|---|
| Donations | 5,773 | **5,773** | *6,376* |

## 4. Income from charitable activities

| | **Unrestricted funds 2022 £** | **Total funds 2022 £** | *Total funds 2021 £* |
|---|---|---|---|
| Other income | 2,522 | **2,522** | *1,450* |

## 5. Analysis of expenditure on charitable activities

**Summary by fund type**

| | **Unrestricted funds 2022 £** | **Total 2022 £** | *Total 2021 £* |
|---|---|---|---|
| Cardiac Arrest Awareness | 9,508 | **9,508** | *3,777* |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

## 5. Analysis of expenditure on charitable activities (continued)

**Summary by fund type (continued)**

## 6. Analysis of expenditure by activities

| | Activities undertaken directly 2022 £ | Support costs 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|---|
| Cardiac Arrest Awareness | 9,169 | 339 | **9,508** | *3,778* |
| *Total 2021* | *3,404* | *374* | *3,778* | |

**Analysis of direct costs**

| | Cardiac Arrest Awareness 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|
| Defibrillators | 9,169 | **9,169** | *3,404* |

**Analysis of support costs**

| | Cardiac Arrest Awareness 2022 £ | Total funds 2022 £ | *Total funds 2021 £* |
|---|---|---|---|
| Fundraising charges | 216 | **216** | *216* |
| Bank charges | 22 | **22** | *8* |
| Website and IT costs | 101 | **101** | *100* |
| Travel | - | **-** | *50* |
| | 339 | **339** | *374* |

## 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

## 7. Trustees' remuneration and expenses (continued)

During the year ended 30 September 2022, expenses totalling £NIL were reimbursed or paid directly to Trustee *(2021 - £50 to 1 Trustee)* for the purposes of travel.

## 8. Debtors

| | **2022** **£** | *2021* *£* |
|---|---|---|
| **Due within one year** | | |
| Prepayments and accrued income | **30** | *-* |
| | **30** | *-* |

## 9. Creditors: Amounts falling due within one year

| | **2022** **£** | *2021* *£* |
|---|---|---|
| Accruals and deferred income | **-** | *750* |

## 10. Statement of funds

### Statement of funds - current year

| | Balance at 1 October 2021 £ | Income £ | Expenditure £ | Balance at 30 September 2022 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | **8,710** | **8,295** | **(9,508)** | **7,497** |

## 10. Statement of funds (continued)

### Statement of funds - prior year

| | *Balance at 1 October 2020 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2021 £* |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | *4,661* | *7,826* | *(3,777)* | *8,710* |

## 11. Summary of funds

### Summary of funds - current year

| | **Balance at 1 October 2021 £** | **Income £** | **Expenditure £** | **Balance at 30 September 2022 £** |
|---|---|---|---|---|
| General funds | **8,710** | **8,295** | **(9,508)** | **7,497** |

### Summary of funds - prior year

| | *Balance at 1 October 2020 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2021 £* |
|---|---|---|---|---|
| General funds | *4,661* | *7,826* | *(3,777)* | *8,710* |

## 12. Analysis of net assets between funds

### Analysis of net assets between funds - current year

| | **Unrestricted funds 2022 £** | **Total funds 2022 £** |
|---|---|---|
| Current assets | 7,497 | **7,497** |
| **Total** | 7,497 | **7,497** |

## 12. Analysis of net assets between funds (continued)

### Analysis of net assets between funds - prior year

| | *Unrestricted funds 2021 £* | *Total funds 2021 £* |
|---|---|---|
| Current assets | *9,460* | *9,460* |
| Creditors due within one year | *(750)* | *(750)* |
| **Total** | *8,710* | *8,710* |

## 13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2022.

**CARLY HEART TRUST**

England & Wales - Charity number 1175221

# Accounts

**Charity number: 1175221**

# CARLY HEART TRUST

## UNAUDITED

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2021

**CARLY HEART TRUST**

**CONTENTS**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2021

| | |
|---|---|
| **Trustees** | C Williams, Chair<br>S Copper<br>A Scarborough |
| **Charity registered number** | 1175221 |
| **Principal office** | North Star House<br>11 London Road<br>Bromley<br>London<br>BR1 1BY |
| **Accountants** | MWS<br>Chartered Accountants<br>Registered Auditors<br>Kingsridge House<br>601 London Road<br>Westcliff-on-Sea<br>Essex<br>SS0 9PE |
| **Bankers** | Royal Bank of Scotland<br>1 Redheughs Avenue<br>Edinburgh<br>EH12 9JN |

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 October 2020 to 30 September 2021.

## Objectives and activities

### a. Policies and objectives

The object of the charity is:

To raise awareness of sudden cardiac arrest.
To provide defibrillators and training to teachers in schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### b. Main activities undertaken to further the Charity's purposes for the public benefit

Raising finance to provide training and equipment mainly to scvhools to enable lives to be saved from sudden cardiac arrest. Visitiing schools to enable this to be completed.

## Achievements and performance

### a. Main achievements of the Charity

We have provided defibrillators to local schools and raised awareness of sudden cardiac arrest in young people which has benefited the local community.

## Financial review

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

At the year end the charity free reserves of £8,710 (2010: £4,661). As funds are raised the charity purchases defibrillators.

## Structure, governance and management

### a. Constitution

Carly Heart Trust is a registered charity, number 1175221, and is constituted under a CIO Foundation.

### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 30 SEPTEMBER 2021

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial  which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 August 2023 and signed on their behalf by:

Sara Copper

**S Copper**
Trustee

## ACCOUNTANTS REPORT TO THE BOARD OF TRUSTEES

In order to assist the trustees to fulfil their duties under the Companies Act 2006, the accountants have compiled the financial statements which comprise the Statement of Financial Activities, the Balance Sheet and related notes, from the accounting records and information and explanations supplied by you.

We are a member firm of the Institute of Chartered Accountants in England and Wales and are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made to the charity's Board of Trustees as a body in accordance with the terms of the engagement. An explanation as to the work carried out being in accordance with the requirements of ICAEW guidance and the purpose of the work and that, to the fullest extent permitted by law, no responsibility will be accepted for the work or the report to anyone other than the charity or the charity's Board of Trustees, as a body.

The Trustees have acknowledged their duty to ensure that the charity has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of the charity and that they consider that the charitable company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the accounts of the company and that for this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not, therefore, express any opinion on the statutory accounts.

MWS

Date: 24/08/2023

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 SEPTEMBER 2021

| | Note | Unrestricted funds 2021 £ | Total funds 2021 £ | *Total funds 2020 £* |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | **6,376** | **6,376** | *6,391* |
| Charitable activities | 4 | **1,450** | **1,450** | *5,800* |
| **Total income** | | **7,826** | **7,826** | *12,191* |
| **Expenditure on:** | | | | |
| Charitable activities | 5 | **3,777** | **3,777** | *15,136* |
| **Total expenditure** | | **3,777** | **3,777** | *15,136* |
| **Net movement in funds** | | **4,049** | **4,049** | *(2,945)* |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | | **4,661** | **4,661** | *7,606* |
| Net movement in funds | | **4,049** | **4,049** | *(2,945)* |
| **Total funds carried forward** | | **8,710** | **8,710** | *4,661* |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

## CARLY HEART TRUST

## BALANCE SHEET
## AS AT 30 SEPTEMBER 2021

| | Note | | 2021 £ | | *2020 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| | | | - | | - |
| **Current assets** | | | | | |
| Cash at bank and in hand | | 9,460 | | *5,411* | |
| | | 9,460 | | *5,411* | |
| Creditors: amounts falling due within one year | 8 | (750) | | *(750)* | |
| **Net current assets** | | | 8,710 | | *4,661* |
| **Total assets less current liabilities** | | | 8,710 | | *4,661* |
| **Net assets excluding pension asset** | | | 8,710 | | *4,661* |
| **Total net assets** | | | 8,710 | | *4,661* |
| **Charity funds** | | | | | |
| Restricted funds | 9 | | - | | - |
| Unrestricted funds | 9 | | 8,710 | | *4,661* |
| **Total funds** | | | 8,710 | | *4,661* |

The financial statements were approved and authorised for issue by the Trustees on 24 August 2023 and signed on their behalf by:

Sara Copper

**S Copper**
Trustee

The notes on pages 7 to 13 form part of these financial statements.

## 1. General information

The charity is a CIO and is registered with the Charity Commission under number 1175221.

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Carly Heart Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2. Accounting policies (continued)

### 2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### 2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

## 3. Income from donations and legacies

| | **Unrestricted funds 2021 £** | **Total funds 2021 £** | *Total funds 2020 £* |
|---|---|---|---|
| Donations | 6,376 | **6,376** | *6,391* |

## 4. Income from charitable activities

| | **Unrestricted funds 2021 £** | **Total funds 2021 £** | *Total funds 2020 £* |
|---|---|---|---|
| Other income | 1,450 | **1,450** | *5,800* |

## 5. Analysis of expenditure on charitable activities

### Summary by fund type

| | **Unrestricted funds 2021 £** | **Total 2021 £** | *Total 2020 £* |
|---|---|---|---|
| Cardiac Arrest Awareness | 3,777 | **3,777** | *15,136* |

## 6. Analysis of expenditure by activities

| | **Activities undertaken directly 2021 £** | **Support costs 2021 £** | **Total funds 2021 £** | *Total funds 2020 £* |
|---|---|---|---|---|
| Cardiac Arrest Awareness | 3,404 | 374 | **3,778** | *15,136* |
| *Total 2020* | *14,270* | *866* | *15,136* | |

### Analysis of direct costs

| | **Cardiac Arrest Awareness 2021 £** | **Total funds 2021 £** | *Total funds 2020 £* |
|---|---|---|---|
| Defibrillators | 3,404 | **3,404** | *14,270* |

## 6. Analysis of expenditure by activities (continued)

### Analysis of support costs

| | Cardiac Arrest Awareness 2021 £ | Total funds 2021 £ | *Total funds 2020 £* |
|---|---|---|---|
| Fundraising charges | 216 | **216** | *216* |
| Bank charges | 8 | **8** | *45* |
| Training | - | **-** | *410* |
| Website and IT costs | 100 | **100** | *50* |
| Travel | 50 | **50** | *145* |
| | 374 | **374** | *866* |

## 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 30 September 2021, expenses totalling £50 were reimbursed or paid directly to 1 Trustee *(2020 - £145 to 2 Trustees)* for the purposes of travel.

## 8. Creditors: Amounts falling due within one year

| | 2021 £ | *2020 £* |
|---|---|---|
| Accruals and deferred income | **750** | *750* |

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 9. Statement of funds

Unrestricted funds are those generated from donations and other income without restriction or conditions.

**Statement of funds - current year**

| | Balance at 1 October 2020<br>£ | Income<br>£ | Expenditure<br>£ | Balance at 30 September 2021<br>£ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | **4,661** | **7,826** | **(3,777)** | **8,710** |

## 9. Statement of funds (continued)

### Statement of funds - prior year

| | *Balance at 1 October 2019 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2020 £* |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | *7,606* | *12,191* | *(15,136)* | *4,661* |

## 10. Summary of funds

### Summary of funds - current year

| | **Balance at 1 October 2020 £** | **Income £** | **Expenditure £** | **Balance at 30 September 2021 £** |
|---|---|---|---|---|
| General funds | **4,661** | **7,826** | **(3,777)** | **8,710** |

### Summary of funds - prior year

| | *Balance at 1 October 2019 £* | *Income £* | *Expenditure £* | *Balance at 30 September 2020 £* |
|---|---|---|---|---|
| General funds | *7,606* | *12,191* | *(15,136)* | *4,661* |

## 11. Analysis of net assets between funds

### Analysis of net assets between funds - current year

| | **Unrestricted funds 2021 £** | **Total funds 2021 £** |
|---|---|---|
| Current assets | 9,460 | **9,460** |
| Creditors due within one year | (750) | **(750)** |
| **Total** | 8,710 | **8,710** |

## 11. Analysis of net assets between funds (continued)

### Analysis of net assets between funds - prior year

| | *Unrestricted funds 2020 £* | *Total funds 2020 £* |
|---|---|---|
| Current assets | *5,411* | *5,411* |
| Creditors due within one year | *(750)* | *(750)* |
| **Total** | *4,661* | *4,661* |

## 12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2021.

# Accounts

**Charity number: 1175221**

# CARLY HEART TRUST

## UNAUDITED

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 SEPTEMBER 2020

# CARLY HEART TRUST

## CONTENTS

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2020

| | |
|---|---|
| **Trustees** | C Williams, Chair<br>S Copper<br>A Scarborough |
| **Charity registered number** | 1175221 |
| **Principal office** | North Star House<br>11 London Road<br>Bromley<br>London<br>BR1 1BY |
| **Accountants** | MWS<br>Chartered Accountants<br>Registered Auditors<br>Kingsridge House<br>601 London Road<br>Westcliff-on-Sea<br>Essex<br>SS0 9PE |
| **Bankers** | Royal Bank of Scotland<br>1 Redheughs Avenue<br>Edinburgh<br>EH12 9JN |

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 30 SEPTEMBER 2020

The Trustees present their annual report together with the financial statements of the Charity for the year 1 October 2019 to 30 September 2020.

## Objectives and activities

### a. Policies and objectives

The object of the charity is:

To raise awareness of sudden cardiac arrest.
To provide defibrillators and training to teachers in schools.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### b. Main activities undertaken to further the Charity's purposes for the public benefit

Raising finance to provide training and equipment mainly to scvhools to enable lives to be saved from sudden cardiac arrest. Visitiing schools to enable this to be completed.

## Achievements and performance

### a. Main achievements of the Charity

We have provided defibrillators to local schools and raised awareness of sudden cardiac arrest in young people which has benefited the local community.

## Financial review

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

At the year end the charity free reserves of £4,661 (£7,606). As funds are raised the charity purchases defibrillators.

## Structure, governance and management

### a. Constitution

Carly Heart Trust is a registered charity, number 1175221, and is constituted under a CIO Foundation.

### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 30 SEPTEMBER 2020

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 August 2023 and signed on their behalf by:

Sara Copper

**S Copper**
Trustee

## ACCOUNTANTS REPORT TO THE BOARD OF TRUSTEES

In order to assist the trustees to fulfil their duties under the Companies Act 2006, the accountants have compiled the financial statements which comprise the Statement of Financial Activities, the Balance Sheet and related notes, from the accounting records and information and explanations supplied by you.

We are a member firm of the Institute of Chartered Accountants in England and Wales and are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made to the charity's Board of Trustees as a body in accordance with the terms of the engagement. An explanation as to the work carried out being in accordance with the requirements of ICAEW guidance and the purpose of the work and that, to the fullest extent permitted by law, no responsibility will be accepted for the work or the report to anyone other than the charity or the charity's Board of Trustees, as a body.

The Trustees have acknowledged their duty to ensure that the charity has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of the charity and that they consider that the charitable company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the accounts of the company and that for this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us and we do not, therefore, express any opinion on the statutory accounts.

MWS

Date: 24/08/2023

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 30 SEPTEMBER 2020

| | Note | **Unrestricted funds 2020 £** | **Total funds 2020 £** | *Total funds 2019 £* |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | **6,391** | **6,391** | *11,955* |
| Charitable activities | 4 | **5,800** | **5,800** | - |
| **Total income** | | **12,191** | **12,191** | *11,955* |
| **Expenditure on:** | | | | |
| Charitable activities | 5 | **15,136** | **15,136** | *16,716* |
| **Total expenditure** | | **15,136** | **15,136** | *16,716* |
| **Net movement in funds** | | **(2,945)** | **(2,945)** | *(4,761)* |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | | **7,606** | **7,606** | *12,367* |
| Net movement in funds | | **(2,945)** | **(2,945)** | *(4,761)* |
| **Total funds carried forward** | | **4,661** | **4,661** | *7,606* |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

**CARLY HEART TRUST**

## BALANCE SHEET
## AS AT 30 SEPTEMBER 2020

| | Note | | 2020 £ | | *2019 £* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| | | | - | | *-* |
| **Current assets** | | | | | |
| Cash at bank and in hand | | 5,411 | | *9,106* | |
| | | 5,411 | | *9,106* | |
| Creditors: amounts falling due within one year | 8 | (750) | | *(1,500)* | |
| **Net current assets** | | | 4,661 | | *7,606* |
| **Total assets less current liabilities** | | | 4,661 | | *7,606* |
| **Net assets excluding pension asset** | | | 4,661 | | *7,606* |
| **Total net assets** | | | 4,661 | | *7,606* |
| **Charity funds** | | | | | |
| Restricted funds | 9 | | - | | *-* |
| Unrestricted funds | 9 | | 4,661 | | *7,606* |
| **Total funds** | | | 4,661 | | *7,606* |

The financial statements were approved and authorised for issue by the Trustees on 24 August 2023 and signed on their behalf by:

Sara Copper

**S Copper**
Trustee

The notes on pages 7 to 13 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 1. General information

The charity is a CIO and is registered with the Charity Commission under number 1175221.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Carly Heart Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

#### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2. Accounting policies (continued)

### 2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### 2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

## 3. Income from donations and legacies

| | **Unrestricted funds 2020 £** | **Total funds 2020 £** | *Total funds 2019 £* |
|---|---|---|---|
| Donations | 6,391 | **6,391** | *11,955* |

## 4. Income from charitable activities

| | **Unrestricted funds 2020 £** | **Total funds 2020 £** | *Total funds 2019 £* |
|---|---|---|---|
| Other income | 5,800 | **5,800** | - |

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 5. Analysis of expenditure on charitable activities

**Summary by fund type**

| | **Unrestricted funds 2020 £** | **Total 2020 £** | *Total 2019 £* |
|---|---|---|---|
| Cardiac Arrest Awareness | 15,136 | **15,136** | *16,716* |

### 6. Analysis of expenditure by activities

| | **Activities undertaken directly 2020 £** | **Support costs 2020 £** | **Total funds 2020 £** | *Total funds 2019 £* |
|---|---|---|---|---|
| Cardiac Arrest Awareness | 14,270 | 866 | **15,136** | *16,716* |
| *Total 2019* | *15,255* | *1,461* | *16,716* | |

**Analysis of direct costs**

| | **Cardiac Arrest Awareness 2020 £** | **Total funds 2020 £** | *Total funds 2019 £* |
|---|---|---|---|
| Defibrillators | 14,270 | **14,270** | *15,255* |

## 6. Analysis of expenditure by activities (continued)

### Analysis of support costs

| | Cardiac Arrest Awareness 2020 £ | Total funds 2020 £ | *Total funds 2019 £* |
|---|---|---|---|
| Sundry | - | **-** | *424* |
| Fundraising charges | 216 | **216** | *216* |
| Bank charges | 45 | **45** | *71* |
| Accountancy fees | - | **-** | *750* |
| Training | 410 | **410** | - |
| Website and IT costs | 50 | **50** | - |
| Travel | 145 | **145** | - |
| | 866 | **866** | *1,461* |

## 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2019 - £NIL)*.

During the year ended 30 September 2020, expenses totalling £145 were reimbursed or paid directly to 2 Trustees *(2019 - £NIL to Trustee)* for the purposes of travel.

## 8. Creditors: Amounts falling due within one year

| | 2020 £ | *2019 £* |
|---|---|---|
| Accruals and deferred income | **750** | *1,500* |

## 9. Statement of funds

Unrestricted funds are those generated from donations and other income without restriction or conditions.

### Statement of funds - current year

| | Balance at 1 October 2019 £ | Income £ | Expenditure £ | Balance at 30 September 2020 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| Unrestricted Funds | **7,606** | **12,191** | **(15,136)** | **4,661** |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

## 9. Statement of funds (continued)

### Statement of funds - prior year

| | *Balance at 1 October 2018* | *Income* | *Expenditure* | *Balance at 30 September 2019* |
|---|---|---|---|---|
| | *£* | *£* | *£* | *£* |
| **Unrestricted funds** | | | | |
| Unrestricted Funds | *12,367* | *11,955* | *(16,716)* | *7,606* |

## 10. Summary of funds

### Summary of funds - current year

| | **Balance at 1 October 2019** | **Income** | **Expenditure** | **Balance at 30 September 2020** |
|---|---|---|---|---|
| | **£** | **£** | **£** | **£** |
| General funds | **7,606** | **12,191** | **(15,136)** | **4,661** |

### Summary of funds - prior year

| | *Balance at 1 October 2018* | *Income* | *Expenditure* | *Balance at 30 September 2019* |
|---|---|---|---|---|
| | *£* | *£* | *£* | *£* |
| General funds | *12,367* | *11,955* | *(16,716)* | *7,606* |

## 11. Analysis of net assets between funds

### Analysis of net assets between funds - current period

| | **Unrestricted funds 2020** | **Total funds 2020** |
|---|---|---|
| | **£** | **£** |
| Current assets | 5,411 | **5,411** |
| Creditors due within one year | (750) | **(750)** |
| **Total** | 4,661 | **4,661** |

## 11. Analysis of net assets between funds (continued)

### Analysis of net assets between funds - prior period

| | *Unrestricted funds 2019 £* | *Total funds 2019 £* |
|---|---|---|
| Current assets | *9,106* | *9,106* |
| Creditors due within one year | *(1,500)* | *(1,500)* |
| **Total** | *7,606* | *7,606* |

## 12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2020.