

Charity registration number 1184897

**PG CPR**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

## PG CPR

### LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Lee Morrison  
Mr Joseph Brown  
Mr Thomas Ions

**Charity number**

1184897

**Principal address**

21 Lynholm Grove  
Forest Hall  
Newcastle upon Tyne  
NE12 9AB

**Independent examiner**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
England  
NE2 1TJ

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# PG CPR

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# **PG CPR**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 OCTOBER 2021**

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The trustees present their annual report and financial statements for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 Association was established under a trust deed dated 14 August 2019 and is a registered charity (No. 1184897).

The charity was set up and registered using funds raised in memory of Paul Gardner. This will remain at the heart of all the charity's objectives in the years to come.

#### **Objectives and activities**

The objective of the charity is to advance the health and safety of human lives, particularly but not exclusively to those residing in the North East of England by:

- Promoting education and training in the saving of life from cardiac arrest using first aid and CPR techniques and;
- Improving the availability of life saving equipment including defibrillators in the community.

#### **Focus**

The focus of the charity is to restart fundraising efforts now that restrictions are easing and gradually increase our defibrillator numbers across the North East.

#### **Public benefit**

The Trustees are mindful of the legal requirement that all charities must have charitable purposes which are for the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

This year we had our first runner enter the Great North Run and running on the charity's behalf after we had confirmation that it would go ahead. It was a great day and achievement and over £1,500 was raised for the charity.

We also installed two new defibrillators at local sports clubs, taking our growing defibrillator count to 9 defibrillators being places in important locations around the North East.

#### **Delivering our aims**

During the period the activity within the charity was greatly reduced due to the impact of Covid-19 and restrictions had on our fundraising activities. We had relied historically on people getting together to work on a variety of fundraisers, which has proven difficult for a number of reasons outside the charity's control.

We have used some funds to re-design and update our app, which has proven popular with all those who have been introduced to it to improve awareness of CPR techniques through simple audio-visual demonstrations. It also gives users more information about the charity.

#### **Financial review**

In the year, as a result of the Covid-19 pandemic, the charity recorded loss. Income for the year was £2,401 (2020: £39,515) and outgoings were £4,856 (2020: £25,345) leaving a net loss of £2,455 (2020: £14,170 surplus).

## **PG CPR**

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 OCTOBER 2021**

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##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

As at 31 October 2021, the reserves were in excess of the charity's reserves policy, however this was expected following the uncertainty during the Covid-19 pandemic.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has adopted a risk management strategy. The risk management strategy forms part of charity's overall internal control structure and corporate governance arrangements. The strategy provides definitions of relevant terminology and details responsibility and accountability within the charity. The strategy also describes the management process, including the identification and measurement of risks and the main reporting arrangements.

Risk appetite is the term used to determine the amount of risk that is appropriate for the charity. Risks are considered on an individual basis using a risk model to determine the impact and likelihood of a potential risk and the appropriate response to the outcome of measuring each risk.

##### **Plans for future periods**

Now that restrictions have eased after a disruptive 2021 for a newly-registered charity, the charity aims to continue in its fundraising efforts over the coming years and continue to increase awareness of the importance of learning CPR and increasing the availability of life saving defibrillators in the community.

The charity continues to hold a place dear to those that knew Paul, with various fundraisers planned over the course of 2022 in his memory.

##### **Structure, governance and management**

The charity is controlled by its governing documented, a deed of trust and constitutes a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Lee Morrison  
Mr Joseph Brown  
Mr Thomas Ions

From time to time it is necessary for the charity to recruit new Trustees to replace those that have either resigned during their term of office, or by way of anticipating planned retirements after the completion of a single term.

When a vacancy occurs, the Board will determine the mix of skills and experience needed so as to ensure a fully functioning team of Trustees and will seek to identify individuals who appear to have the qualities and interest in what the charity does.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

## PG CPR

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

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#### **Organisational structure**

The charity is governed by a Board of Trustees. The Board meets when required to deal with any specific issues, including issues concerning finance, financial regulations, premises and asset management.

#### **Volunteers**

The charity relies on volunteers and people giving up their time to help out. All trustees are aware of the reasons the charity has been set up, and the aims to help the region going forward.

#### **Funding**

Principal funding comes from charitable donations from fundraising activities performed on behalf of the charity.

The trustees' report was approved by the Board of Trustees.



Mr Joseph Brown  
Trustee

Date: 30/08/2022

# PG CPR

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PG CPR

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I report to the trustees on my examination of the financial statements of PG CPR (the charity) for the year ended 31 October 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

  
Robson Laidler Accountants Limited

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 30-8-2022

## PG CPR

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<b>Income from:</b>			
Donations and legacies	2	2,401	35,639
Other trading activities	3	-	3,876
<b>Total Income</b>		<u>2,401</u>	<u>39,515</u>
<b>Expenditure on:</b>			
Raising funds	4	-	2,069
Charitable activities	5	4,856	23,276
<b>Total expenditure</b>		<u>4,856</u>	<u>25,345</u>
<b>Net (expenditure)/Income for the year/ Net movement in funds</b>		(2,455)	14,170
Fund balances at 1 November 2020		<u>14,170</u>	-
<b>Fund balances at 31 October 2021</b>		<u><u>11,715</u></u>	<u><u>14,170</u></u>

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

All income and expenditure derive from continuing activities.



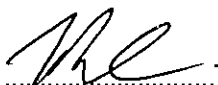
# PG CPR

## BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Intangible assets	8		4,940		6,500
<b>Current assets</b>					
Stocks	9	-		3,060	
Cash at bank and in hand		6,775		4,610	
		<u>6,775</u>		<u>7,670</u>	
Net current assets			6,775		7,670
<b>Total assets less current liabilities</b>			<u>11,715</u>		<u>14,170</u>
<b>Income funds</b>					
Unrestricted funds			11,715		14,170
			<u>11,715</u>		<u>14,170</u>

The financial statements were approved by the Trustees on 30/08/2022



Mr Joseph Brown  
Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021**

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**1 Accounting policies**

**Charity information**

PG CPR is a Charitable Incorporated Organisation (charity number: 1184897). The registered office is 21 Lynholm Grove, Newcastle upon Tyne, NE12 9AB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from other trading activities are recognised in full in the Statement of Financial Activities when receivable.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

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**1 Accounting policies**

**(Continued)**

**1.5 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 are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure on raising funds comprise the costs associated with obtaining income from other trading activities.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

**1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

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

Software	Straight line over 6 years
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**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Taxation**

The charity is exempt from tax on its charitable activities.

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

### 1 Accounting policies (Continued)

#### 1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	2,401	32,804
Grants received	-	2,835
	<u>2,401</u>	<u>35,639</u>
<b>Grants receivable for core activities</b>		
North Tyneside Council - Unrestricted grants	-	2,835
	<u>-</u>	<u>2,835</u>

### 3 Other trading activities

	Total	Unrestricted funds
	2021	2020
	£	£
Fundraising	-	3,876
	<u>-</u>	<u>3,876</u>

### 4 Raising funds

	Total	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Fundraising costs	-	2,069
	<u>-</u>	<u>2,069</u>

## PG CPR

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

#### 5 Charitable activities

	Charitable expenditure 2021 £	Charitable expenditure 2020 £
Purchase of defibrillator units	3,060	21,186
Ongoing app costs	236	790
Amortisation	1,560	1,300
	<u>4,856</u>	<u>23,276</u>
	<u>4,856</u>	<u>23,276</u>

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

#### 8 Intangible fixed assets

	Software £
<b>Cost</b>	
At 1 November 2020 and 31 October 2021	7,800
<b>Amortisation and impairment</b>	
At 1 November 2020	1,300
Amortisation charged for the year	1,560
At 31 October 2021	2,860
<b>Carrying amount</b>	
At 31 October 2021	4,940
At 31 October 2020	6,500

## PG CPR

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

#### 9 Stocks

	2021 £	2020 £
Finished goods	-	3,060

#### 10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fund balances at 31 October 2021 are represented by:		
Intangible fixed assets	4,940	6,500
Current assets/(liabilities)	6,775	7,670
	<u>11,715</u>	<u>14,170</u>