

**PG CPR**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**

# 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**

8 Castlesteads Way  
Newcastle upon Tyne  
NE15 6EF

**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 2023

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The trustees present their annual report and financial statements for the year ended 31 October 2023.

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 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

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the commission.

We installed another new defibrillators at a local sports clubs, taking our defibrillator count to 13 defibrillators being placed in important locations around the North East.

#### Delivering our aims

We have used some funds to continue to 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 and our efforts to date.

#### Financial review

##### Results for the period

At 31 October 2023 the charity had unrestricted funds of £8,369 (2022 - £10,216). This meets the charities objective of having sufficient unrestricted fund to cover at least three months expenditure. The Trustees are working to maintain unrestricted funds.

The charity had no restricted funds as at 31 October 2023

#### 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.

# **PG CPR**

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

**FOR THE YEAR ENDED 31 OCTOBER 2023**

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### **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**

To continue to increase awareness of the importance of learning CPR and increase the availability of life saving defibrillators in the community.

The charity continues to hold a place dear to those that knew Paul 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.

### **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.



## PG CPR

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

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



Mr Joseph Brown

**Trustee**

Date: 19 February 2025

## 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 2023.

#### 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.



**Michael T Moran BA FCA**  
**Robson Laidler Accountants Limited**

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

Dated: 4/3/2025

## PG CPR

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
Donations and legacies	2	3,610	4,298
<b>Total income</b>		3,610	4,298
<b>Expenditure on:</b>			
Charitable activities	3	5,457	5,797
<b>Total expenditure</b>		5,457	5,797
<b>Net expenditure and movement in funds</b>		(1,847)	(1,499)
<b>Reconciliation of funds:</b>			
Fund balances at 1 November 2022		10,216	11,715
<b>Fund balances at 31 October 2023</b>		8,369	10,216

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 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Intangible assets	8		1,820		3,380
<b>Current assets</b>					
Cash at bank and in hand		6,549		6,836	
<b>Net current assets</b>			6,549		6,836
<b>Total assets less current liabilities</b>			8,369		10,216
<b>The funds of the charity</b>					
Unrestricted funds	9		8,369		10,216
			8,369		10,216

The financial statements were approved by the trustees on 19 February 2025.



Mr Joseph Brown  
Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023**

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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 trust deed, 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 or grantors 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 2023**

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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 5 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 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.

**1.9 Taxation**

The charity is exempt from tax on its charitable activities.

**1.10 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.



# PG CPR

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	3,610	4,298

### 3 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2023	2022
	£	£
<b>Direct costs</b>		
Purchase of defibrillator units	3,486	3,975
Ongoing app costs	411	223
Bank charges	-	39
Amortisation	1,560	1,560
	5,457	5,797
<b>Analysis by fund</b>		
Unrestricted funds	5,457	5,797

### 4 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Amortisation of intangible assets	1,560	1,560

### 5 Trustees

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

### 6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

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

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 8 Intangible fixed assets

	Software £
<b>Cost</b>	
At 1 November 2022 and 31 October 2023	7,800
<b>Amortisation and impairment</b>	
At 1 November 2022	4,420
Amortisation charged for the year	1,560
At 31 October 2023	5,980
<b>Carrying amount</b>	
At 31 October 2023	1,820
At 31 October 2022	3,380

### 9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2022 £	Incoming resources £	Resources expended £	At 31 October 2023 £
General funds	10,216	3,610	(5,457)	8,369
<b>Previous year:</b>				
	At 1 November 2021 £	Incoming resources £	Resources expended £	At 31 October 2022 £
General funds	11,715	4,298	(5,797)	10,216



## PG CPR

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

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#### 10 Analysis of net assets between funds

	Unrestricted funds 2023 £
<b>At 31 October 2023:</b>	
Intangible fixed assets	1,820
Current assets/(liabilities)	6,549
	<hr/>
	8,369
	<hr/>
	Unrestricted funds 2022 £
<b>At 31 October 2022:</b>	
Intangible fixed assets	3,380
Current assets/(liabilities)	6,836
	<hr/>
	10,216
	<hr/>