

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Hearts Helping Herts**

Abbey Accountants Ltd
Old Bishops' College
Churchgate
Cheshunt
Hertfordshire
EN8 9XP

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for the Year Ended 31 January 2025**

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Hearts Helping Herts

Report of the Trustees for the Year Ended 31 January 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

Supporting Broxbourne Borough residents living in crisis. A food bank related service providing fresh food and ambient products for those unable to afford a meal every week, including a Mindful Craft Cafe in support of poor mental health related illnesses. These support services are delivered from Rosedale Community Church in Cheshunt.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1192051

Principal address

48 Hartness
Rosedale
Cheshunt
Hertfordshire
EN7 6JY

Trustees

Ms A D Moss
N Carraway (resigned 26/8/2025)
J Fielding
P Chorley
H Wright
D Thomas

Independent Examiner

Abbey Accountants Ltd
Old Bishops' College
Churchgate
Cheshunt
Hertfordshire
EN8 9XP

Approved by order of the board of trustees on 25 November 2025 and signed on its behalf by:

Trustee

Independent Examiner's Report to the Trustees of Hearts Helping Herts

Independent examiner's report to the trustees of Hearts Helping Herts

I report to the charity trustees on my examination of the accounts of Hearts Helping Herts (the Trust) for the year ended 31 January 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Matthew Brown FCA

Abbey Accountants Ltd
Old Bishops' College
Churchgate
Cheshunt
Hertfordshire
EN8 9XP

25 November 2025

Hearts Helping Herts

Statement of Financial Activities for the Year Ended 31 January 2025

		31/1/25 Unrestricted fund £	31/1/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		35,095	56,129
Investment income	2	-	2
Total		<u>35,095</u>	<u>56,131</u>
 EXPENDITURE ON			
Raising funds	3	31,936	55,497
		<u> </u>	<u> </u>
 NET INCOME		3,159	634
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,325	691
		<u> </u>	<u> </u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>4,484</u></u>	<u><u>1,325</u></u>

The notes form part of these financial statements

Hearts Helping Herts

Balance Sheet 31 January 2025

		31/1/25 Unrestricted fund £	31/1/24 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	1,214	2,561
CURRENT ASSETS			
Debtors	7	1,500	-
Cash at bank		3,965	26
		<u>5,465</u>	<u>26</u>
CREDITORS			
Amounts falling due within one year	8	(2,195)	(1,262)
		<u>3,270</u>	<u>(1,236)</u>
NET CURRENT ASSETS			
		<u>4,484</u>	<u>1,325</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>4,484</u>	<u>1,325</u>
NET ASSETS			
		<u>4,484</u>	<u>1,325</u>
FUNDS	9		
Unrestricted funds		4,484	1,325
TOTAL FUNDS		<u>4,484</u>	<u>1,325</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 November 2025 and were signed on its behalf by:

Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 January 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. INVESTMENT INCOME

	31/1/25	31/1/24
	£	£
Deposit account interest	-	2
	<u> </u>	<u> </u>

Hearts Helping Herts

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

3. RAISING FUNDS

Raising donations and legacies

	31/1/25	31/1/24
	£	£
Food support	8,900	9,398
Utilities support	943	1,408
Assistance non food	-	226
Support costs	1	-
	<u>9,844</u>	<u>11,032</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31/1/25	31/1/24
	£	£
Trustees' salaries	-	4,848
	<u>-</u>	<u>4,848</u>

Trustees' expenses

The total trustees expenses paid in the year amounted to £14,271.96 (2024: £18,129).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	56,129
Investment income	2
Total	<u>56,131</u>
EXPENDITURE ON	
Raising funds	55,497
	<u>55,497</u>
NET INCOME	634
RECONCILIATION OF FUNDS	
Total funds brought forward	691
	<u>691</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,325</u>

Hearts Helping Herts

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 February 2024 and 31 January 2025	2,377	1,329	1,744	5,450
DEPRECIATION				
At 1 February 2024	1,356	291	1,242	2,889
Charge for year	595	332	420	1,347
At 31 January 2025	1,951	623	1,662	4,236
NET BOOK VALUE				
At 31 January 2025	426	706	82	1,214
At 31 January 2024	1,021	1,038	502	2,561

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/1/25 £	31/1/24 £
Prepayments	1,500	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/1/25 £	31/1/24 £
Trade creditors	1,175	-
Other creditors	1,020	1,262
	2,195	1,262

9. MOVEMENT IN FUNDS

	At 1/2/24 £	Net movement in funds £	At 31/1/25 £
Unrestricted funds			
General fund	1,325	3,159	4,484
TOTAL FUNDS	1,325	3,159	4,484

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,095	(31,936)	3,159
TOTAL FUNDS	35,095	(31,936)	3,159

Hearts Helping Herts

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/2/23 £	Net movement in funds £	At 31/1/24 £
Unrestricted funds			
General fund	691	634	1,325
TOTAL FUNDS	<u>691</u>	<u>634</u>	<u>1,325</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,131	(55,497)	634
TOTAL FUNDS	<u>56,131</u>	<u>(55,497)</u>	<u>634</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/23 £	Net movement in funds £	At 31/1/25 £
Unrestricted funds			
General fund	691	3,793	4,484
TOTAL FUNDS	<u>691</u>	<u>3,793</u>	<u>4,484</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,226	(87,433)	3,793
TOTAL FUNDS	<u>91,226</u>	<u>(87,433)</u>	<u>3,793</u>

Hearts Helping Herts

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

10. RELATED PARTY DISCLOSURES

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

Hearts Helping Herts

Detailed Statement of Financial Activities for the Year Ended 31 January 2025

	31/1/25 £	31/1/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	82	2,931
Grants	35,013	53,198
	35,095	56,129
Investment income		
Deposit account interest	-	2
	-	2
Total incoming resources	35,095	56,131
EXPENDITURE		
Raising donations and legacies		
Food support	8,900	9,398
Utilities support	943	1,408
Assistance non food	-	226
	9,843	11,032
Other trading activities		
Food purchases	-	11,769
Equipment and other supplies	236	662
Trustees' salaries	-	4,848
Admin expenses	6,144	5,729
Rent	498	2,069
Accountancy	1,050	960
Motor vehicle expenses	9,651	10,562
Office costs	1,172	1,662
Printing, postage & stationery	120	339
Subscriptions	202	301
Other expenses	128	405
Training	214	1,440
Insurance	375	384
Event costs	-	290
IT software & consumables	956	-
Plant and machinery	594	1,356
Fixtures and fittings	332	291
Computer equipment	420	1,242
	22,092	44,309
Support costs		
Finance		
Bank charges	1	156
	1	156
Total resources expended	31,936	55,497
	31,936	55,497
Net income	3,159	634
	3,159	634

This page does not form part of the statutory financial statements