

**Charity registration number 1198934**

**A CHILD'S HEART**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2022**

# **A CHILD'S HEART**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

**Mrs Julie Armstrong  
Mr David Armstrong  
Mrs T R Rigby  
Mr R Lewis**

**Charity number**

**1198934**

**Accountants**

**Jerrons GCN Limited  
West Point, Second Floor  
Mucklow Office Park  
Mucklow Hill  
Halesowen  
B62 8DY**

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# **A CHILD'S HEART**

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# **A CHILD'S HEART**

## **TRUSTEES' REPORT**

### **FOR THE PERIOD ENDED 31 DECEMBER 2022**

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The trustees present their annual report and financial statements for the Period ended 31 December 2022.

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).

#### **Objectives and activities**

To relieve the needs of children up to the age of 18 that are within care, sheltered accommodation or supported by social services, via the provision of gifts, primarily at Christmas, including soft play toys and early learning toys to improve the conditions of life for those children.

#### **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 charity held fundraising events throughout the year including a cycle ride, a golf day, a hug party which included a raffle and auction. The charity also received donations of money and presents of a toy or clothing to be given to a child at Christmas.

#### **Financial review**

##### **Principle funding sources**

The charity's principle funding sources during the period was donations received of £9,802 and the proceeds from fund raising events of £11,384.

The charity donated presents worth £15,350 to 820 children at Christmas 2022.

#### **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 that allows it to meet its day to day needs. The charity fundraises through the year to enable it to donate gifts to children at Christmas. The fund balance therefore changes throughout the year. The charity had unrestricted funds of £1,142 at the period end.

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

The charity is controlled by its governing document it registered as a foundation model Charitable Incorporated Organisation number CEO28754 on 12th May 2022.

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

Mrs Julie Armstrong  
Mr David Armstrong  
Mrs T R Rigby  
Mr R Lewis

The charity must have at least 4 but no more than 6 trustees. Trustees are appointed by a resolution passed at trustees meeting.

Upon their first appointment at a trustees meeting, new trustees are given a trustee booklet which sets out all information considered necessary for their induction and training. All trustees have the opportunity to raise and further training needs at trustee meetings.

# **A CHILD'S HEART**

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

***FOR THE PERIOD ENDED 31 DECEMBER 2022***

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### **Reference and administrative details**

#### **Principle address**

C/O Armour Guard Films Limited  
Unit 6  
Maple Court  
Crystal Drive  
Smethwick  
B66 1RB

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



Mrs Julie Armstrong  
Trustee

27 October 2023

## A CHILD'S HEART

### CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF A CHILD'S HEART FOR THE PERIOD ENDED 31 DECEMBER 2022

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In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of A Child's Heart for the Period ended 31 December 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 27 October 2023. Our work has been undertaken solely to prepare for your approval the financial statements of A Child's Heart and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [https://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A Child's Heart and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that A Child's Heart has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of A Child's Heart. You consider that A Child's Heart is exempt from the statutory audit requirement for the Period, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of A Child's Heart. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



**Jerrons GCN Limited**

27 October 2023

**Chartered Certified Accountants**

West Point, Second Floor  
Mucklow Office Park  
Mucklow Hill  
Halesowen  
B62 8DY

## A CHILD'S HEART

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

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds 2022 £
<b><u>Income from:</u></b>		
Donations and legacies	2	9,802
Other trading activities	3	11,384
<b>Total income</b>		<b>21,186</b>
<b><u>Expenditure on:</u></b>		
Raising funds	4	4,694
Charitable activities	5	15,350
<b>Total expenditure</b>		<b>20,044</b>
<b>Net income for the Period/ Net movement in funds</b>		<b>1,142</b>
<b>Fund balances at 12 May 2022</b>		<b>-</b>
<b>Fund balances at 31 December 2022</b>		<b>1,142</b>

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

All income and expenditure derive from continuing activities.

The notes on pages 6 to 9 form part of these financial statements.

# A CHILD'S HEART

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£
<b>Current assets</b>			
Cash at bank and in hand		2,142	
<b>Creditors: amounts falling due within one year</b>	9	(1,000)	
<b>Net current assets</b>			<u>1,142</u>
<b>Income funds</b>			
Unrestricted funds			<u>1,142</u>
			<u>1,142</u>

The notes on pages 6 to 9 form part of these financial statements.

The financial statements were approved by the Trustees on 27 October 2023



Mrs Julie Armstrong  
Trustee

# A CHILD'S HEART

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

##### Charity Information

A Child's Heart is a Charitable Incorporated Organisation registered in England & Wales. The registered office is care of Armour Guard Films Limited, Unit 6, Maple Court, Crystal Drive, Smethwick.B66 1RB.

#### 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

# A CHILD'S HEART

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 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.

### 2 Donations and legacies

Unrestricted  
funds

2022  
£

Donations and gifts

8,302

Donated goods and services

1,500

### 3 Other trading activities

Unrestricted  
funds

2022  
£

Fundraising events

11,384

### 4 Raising funds

Unrestricted  
funds

2022  
£

Fundraising and publicity

Staging fundraising events

4,606

Fundraising agents

68

Advertising

20

Fundraising and publicity

4,694

4,694

# A CHILD'S HEART

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 4 Raising funds (Continued)

### 5 Charitable activities

	Charitable Expenditure 2022 £
Gifts to individuals	13,765
Cost of gift bags etc	585
	<u>14,350</u>
Share of governance costs (see note 6)	1,000
	<u>15,350</u>

### 6 Support costs

	Support costs £	Governance costs £	2022 £
Formation costs	-	500	500
Accountancy costs	-	500	500
	<u>-</u>	<u>1,000</u>	<u>1,000</u>
Analysed between Charitable activities	-	1,000	1,000

### 7 Trustees

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

Trustees donated £2,678 in the period to enable the charity to meet its giving obligations.

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## A CHILD'S HEART

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

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<b>9</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>
		<b>£</b>
	Accruals and deferred income	<b>1,000</b>

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**10 Related party transactions**

The trustees have donated to the charity to make up a shortfall in income over expenses.