

# THE FRIENDS OF THE HEART FOUNDATION OF JAMAICA LIMITED

England & Wales · Charity number 284408

## Details

---

Other names	THE FRIENDS OF THE HEART FOUNDATION OF JAMAICA
Status	Registered
Legal form	Charitable company
Company number	<a href="#">01773938</a>
Registered	1984-01-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Leroy Reid & Co 299 Northborough Road Norbury London SW16 4TR
Phone	02086488349
Email	<a href="mailto:fhfjamaica@gmail.com">fhfjamaica@gmail.com</a>

## Activities

---

**Objects:** (1) TO PROMOTE SUCH RESEARCH AND POST GRADUATE TRAINING BY CREATING FELLOWSHIPS BY MAKING GRANTS AND PROVIDING EQUIPMENT AND OTHER FACILITIES FOR RESEARCH AND TRAINING IN CARDIOLOGY IN ESTABLISHED CARDIOLOGICAL CENTRES AND THE RESULTS OF SUCH RESEARCH TO BE PUBLISHED FOR THE BENEFIT OF THE PUBLIC AT LARGE ( 2) TO PROMOTE HEALTH EDUCATION IN SUBJECTS RELATING TO THE HEART AND CIRCULATION AND THE REHABILITATION AND RELIEF OF THOSE WHO SUFFER FROM DISEASES OF THE HEART AND CIRCULATION.

**Activities:** To support the work of the Jamaica Heart Foundation by raising funds, Expand health promotion in Jamaica, work with other charities, provide small bursaries when possible and maintain regular supplies of medical equipment.

## Classification

---

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

---

- Jamaica

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£37,481	£39,562	-	-
2023-11-30	£35,758	£38,548	-	-
2022-11-30	£29,625	£21,859	-	-
2021-11-30	£8,031	£8,783	-	-
2020-11-30	£21,994	£21,394	-	-

## Trustees

---

Name	Role	Appointed
Lorna Elizabeth Green	Chair	2015-05-16
DAHLIA STERLING		
EURICA SHAW		2012-06-12
Lucia Veronica Victor		2025-05-14

**THE FRIENDS OF THE HEART FOUNDATION OF JAMAICA LIMITED**

England & Wales - Charity number 284408

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 01773938 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 284408**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2024**  
**FOR**  
**THE FRIENDS OF THE HEART FOUNDATION OF**  
**JAMAICA LIMITED**

Leroy Reid & Co  
Chartered Certified  
Accountants  
299 Northborough Road  
Norbury  
London  
SW16 4TR

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

	<b>Page</b>
<b>Reference and administrative details</b>	1
<b>Report of the trustees</b>	2 to 3
<b>Independent examiner's report</b>	4
<b>Statement of financial activities</b>	5
<b>Balance sheet</b>	6
<b>Notes to the financial statements</b>	7 to 10
<b>Detailed statement of financial activities</b>	11

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

<b>TRUSTEES</b>	Miss Lorna Green DipSW/HE (Chairperson) Misss Eurica Shaw BA Mrs Dahlia Sterling MA, RN, RHV
<b>COMPANY SECRETARY</b>	Ms S V Isaac Polson
<b>REGISTERED OFFICE</b>	299 Northborough Road Norbury SW16 4TR
<b>REGISTERED COMPANY NUMBER</b>	01773938 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	284408
<b>INDEPENDENT EXAMINER</b>	Leroy Reid & Co Chartered Certified Accountants 299 Northborough Road Norbury London SW16 4TR

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2024. 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**

The Charity's object and its principal activity continues to be:

(a) To promote such research and post graduate training by creating fellowship by making grants and providing equipment and other facilities for research and training in cardiology in established cardiological centres and if thought advisable elsewhere and the results of useful research to be published for the benefit of the public at large.

(b) To promote health education in such subjects relating to the heart and circulation and the rehabilitation and relief of those who suffer from diseases of the heart and circulation.

**Volunteers**

The charity is dependent upon the services of unpaid volunteers and donations in kind.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year, the following donations were made:

Heart Foundation of Jamaica Limited - £15,000 (2023 - £15,000)

**FINANCIAL REVIEW**

**Financial position**

The statement of financial activities shows a loss of £2,081 when compared to the loss in the previous year of £2,790.

**Investment policy and objectives**

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit. The trustees have considered that most appropriate policy for investing funds and have found that a deposit account meets their requirements.

**Reserves policy**

The present level of funding is adequate to support the continuation of the charity for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Patrons**

The following persons and organisations have supported the charity over the years and we are ever so grateful for their time, dedication and commitment. They are:

1. The Jamaican High Commissioner.
2. Professor Tony Leiba PhD.
3. Dr K. A. Earle, Consultant BSc MD FRCP.
4. Dr. W. A. Martin, Consultant BSc. MB. BS. FRCP.
5. Dr Dwight Lindo, Consultant MBBS MSc FRCPI FRCPCH
6. Mrs W Smikle, Retired Nurse
7. Mrs L. Robinson
8. Miss Deborah Bryan LLB (Hons) Barrister at Law.

Approved by order of the board of trustees on 10th March 2025 and signed on its behalf by:

Mrs Dahlia Sterling MA, RN, RHV - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE FRIENDS OF THE HEART FOUNDATION OF**  
**JAMAICA LIMITED**

**Independent examiner's report to the trustees of The Friends of the Heart Foundation of Jamaica Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

E OK an

Ebenezer Okai (BSc), FCCA

Leroy Reid & Co  
Chartered Certified  
Accountants  
299 Northborough Road  
Norbury  
London  
SW16 4TR

10th March 2025

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	<u>37,481</u>	<u>35,758</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Charitable activities		<u>39,562</u>	<u>38,548</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,081)	(2,790)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		28,820	31,610
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>26,739</u></u>	<u><u>28,820</u></u>

The notes form part of these financial statements

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**BALANCE SHEET  
30TH NOVEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		30,987	29,300
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,248)	(480)
<b>NET CURRENT ASSETS</b>		<u>26,739</u>	<u>28,820</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		26,739	28,820
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Unrestricted funds	8	<u>26,739</u>	<u>28,820</u>
<b>TOTAL FUNDS</b>		<u>26,739</u>	<u>28,820</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10th March 2025 and were signed on its behalf by:



Lorna Green DipSW/HE - Trustee

The notes form part of these financial statements

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, or over their expected useful lives on the following bases:

Computer Equipment 20% Reducing Balance Basis

**TAXATION**

The charity is exempt from corporation 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.

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	<u>37,481</u>	<u>35,758</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4)	Grant funding of activities	Totals
	£	£	£
Charitable activities	<u>24,562</u>	<u>15,000</u>	<u>39,562</u>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Postage and stationery	405	235
Fundraising and special events	22,595	21,517
Accountancy	564	537
Hall Hire	480	745
Bank charges	31	49
Insurance	487	465
	<u>24,562</u>	<u>23,548</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th November 2024 nor for the year ended 30th November 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 30th November 2024 nor for the year ended 30th November 2023.

**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1st December 2023 and 30th November 2024	<u>1,430</u>
<b>DEPRECIATION</b>	
At 1st December 2023 and 30th November 2024	<u>1,430</u>
<b>NET BOOK VALUE</b>	
At 30th November 2024	<u>          -</u>
At 30th November 2023	<u>          -</u>

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

<b>7.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2024</b>	<b>2023</b>
		£	£
	Accrued expenses	<u>4,248</u>	<u>480</u>

<b>8.</b>	<b>MOVEMENT IN FUNDS</b>		
		<b>At</b>	<b>Net</b>
		<b>1.12.23</b>	<b>movement</b>
		£	<b>in funds</b>
			<b>At</b>
			<b>30.11.24</b>
			£
	<b>Unrestricted funds</b>		
	General fund	28,820	(2,081)
	<b>TOTAL FUNDS</b>	<u>28,820</u>	<u>(2,081)</u>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,481	(39,562)	(2,081)
<b>TOTAL FUNDS</b>	<u>37,481</u>	<u>(39,562)</u>	<u>(2,081)</u>

**Comparatives for movement in funds**

	<b>At</b>	<b>Net</b>	<b>At</b>
	<b>1.12.22</b>	<b>movement</b>	<b>30.11.23</b>
	£	<b>in funds</b>	£
		£	
<b>Unrestricted funds</b>			
General fund	31,610	(2,790)	28,820
<b>TOTAL FUNDS</b>	<u>31,610</u>	<u>(2,790)</u>	<u>28,820</u>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	35,758	(38,548)	(2,790)
<b>TOTAL FUNDS</b>	<u>35,758</u>	<u>(38,548)</u>	<u>(2,790)</u>

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th November 2024.

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH NOVEMBER 2024**

	<b>2024</b>	<b>2023</b>
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events		
<b>Total incoming resources</b>	<u>37,481</u>	<u>35,758</u>
	37,481	35,758
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Postage and stationery	405	235
Fundraising and special events	22,595	21,517
Accountancy	564	537
Hall Hire	480	745
Bank charges	31	49
Insurance	487	465
Grants to institutions	<u>15,000</u>	<u>15,000</u>
	39,562	38,548
Total resources expended	<u>39,562</u>	<u>38,548</u>
<b>Net expenditure</b>	<u>(2,081)</u>	<u>(2,790)</u>

This page does not form part of the statutory financial statements



**THE FRIENDS OF THE HEART FOUNDATION OF JAMAICA LIMITED**

England & Wales - Charity number 284408

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 01773938 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 284408**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**FOR**

**THE FRIENDS OF THE HEART FOUNDATION OF**  
**JAMAICA LIMITED**

Leroy Reid & Co  
Chartered Certified Accountants  
and Statutory Auditors  
299 Northborough Road  
Norbury  
London  
SW16 4TR

THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2023

	<b>Page</b>
<b>Reference and administrative details</b>	1
<b>Report of the trustees</b>	2 to 3
<b>Independent examiner's report</b>	4
<b>Statement of financial activities</b>	5
<b>Balance sheet</b>	6
<b>Notes to the financial statements</b>	7 to 10
<b>Detailed statement of financial activities</b>	11

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

<b>TRUSTEES</b>	Miss Lorna Green DipSW/HE (Chairperson) Misss Eurica Shaw BA Heris Stennett BSc (Econ) London (deceased 6.6.23) Mrs Dahlia Sterling MA, RN, RHV
<b>COMPANY SECRETARY</b>	Ms S V Isaac Polson
<b>REGISTERED OFFICE</b>	299 Northborough Road Norbury SW16 4TR
<b>REGISTERED COMPANY NUMBER</b>	01773938 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	284408
<b>INDEPENDENT EXAMINER</b>	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2023. 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**

The Charity's object and its principal activity continues to be:

- (a) To promote such research and post graduate training by creating fellowship by making grants and providing equipment and other facilities for research and training in cardiology in established cardiological centres and if thought advisable elsewhere and the results of useful research to be published for the benefit of the public at large.
- (b) To promote health education in such subjects relating to the heart and circulation and the rehabilitation and relief of those who suffer from diseases of the heart and circulation.

**Volunteers**

The charity is dependent upon the services of unpaid volunteers and donations in kind.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year, the following donations were made:

Heart Foundation of Jamaica Limited - £15,000 (2022 - £6,000)

**FINANCIAL REVIEW**

**Financial position**

The statement of financial activities shows a loss of £2,790 when compared to the surplus in the previous year of £7,766.

**Investment policy and objectives**

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit. The trustees have considered that most appropriate policy for investing funds and have found that a deposit account meets their requirements.

**Reserves policy**

The present level of funding is adequate to support the continuation of the charity for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Patrons**

The following persons and organisations have supported the charity over the years and we are ever so grateful for their time, dedication and commitment. They are:

1. The Jamaican High Commissioner.
2. Professor Tony Leiba PhD.
3. Dr K. A. Earle, Consultant BSc MD FRCP.
4. Dr. W. A. Martin, Consultant BSc. MB. BS. FRCP.
5. Dr Dwight Lindo, Consultant MBBS MSc FRCPI FRCPCH
6. Mrs W Smikle, Retired Nurse
7. Mrs L. Robinson
8. Miss Deborah Bryan LLB (Hons) Barrister at Law.

Approved by order of the board of trustees on 12th March 2024 and signed on its behalf by:

Mrs Dahlia Sterling MA, RN, RHV - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE FRIENDS OF THE HEART FOUNDATION OF**  
**JAMAICA LIMITED**

**Independent examiner's report to the trustees of The Friends of the Heart Foundation of Jamaica Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

*E Okai*

Ebenzer Okai (BSc), FCCA

Leroy Reid & Co  
Chartered Certified Accountants  
and Statutory Auditors  
299 Northborough Road  
Norbury  
London  
SW16 4TR

12th March 2024

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	179
Other trading activities	2	35,758	29,446
<b>Total</b>		<u>35,758</u>	<u>29,625</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	3	38,548	21,859
 <b>NET INCOME/(EXPENDITURE)</b>		 (2,790)	 7,766
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		31,610	23,844
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>28,820</u></u>	 <u><u>31,610</u></u>

The notes form part of these financial statements

THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED

BALANCE SHEET  
30TH NOVEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		29,300	32,090
<b>CREDITORS</b>			
Amounts falling due within one year	7	(480)	(480)
<b>NET CURRENT ASSETS</b>		28,820	31,610
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		28,820	31,610
<b>NET ASSETS</b>		28,820	31,610
<b>FUNDS</b>		28,820	31,610
Unrestricted funds	8	28,820	31,610
<b>TOTAL FUNDS</b>		28,820	31,610

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12th March 2024 and were signed on its behalf by:



Lorna Green DipSW/HE - Trustee

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, or over their expected useful lives on the following bases:

Computer Equipment 20% Reducing Balance Basis

**TAXATION**

The charity is exempt from corporation 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. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fundraising events	35,758	29,446

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**3. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 4) £</b>	<b>Grant funding of activities £</b>	<b>Totals £</b>
Charitable activities	23,548	15,000	38,548

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023 £</b>	<b>2022 £</b>
Postage and stationery	235	165
Fundraising cost	21,517	14,569
Accountancy	537	485
Hall Hire	745	160
Travel	-	21
Bank charges	49	25
Insurance	465	434
	<u>23,548</u>	<u>15,859</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th November 2023 nor for the year ended 30th November 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 30th November 2023 nor for the year ended 30th November 2022.

**6. TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1st December 2022 and 30th November 2023	<u>1,430</u>
<b>DEPRECIATION</b>	
At 1st December 2022 and 30th November 2023	<u>1,430</u>
<b>NET BOOK VALUE</b>	
At 30th November 2023	<u>-</u>
At 30th November 2022	<u>-</u>

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued expenses	480	480
	<u>480</u>	<u>480</u>

**8. MOVEMENT IN FUNDS**

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	31,610	(2,790)	28,820
<b>TOTAL FUNDS</b>	<u>31,610</u>	<u>(2,790)</u>	<u>28,820</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,758	(38,548)	(2,790)
<b>TOTAL FUNDS</b>	<u>35,758</u>	<u>(38,548)</u>	<u>(2,790)</u>

**Comparatives for movement in funds**

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
<b>Unrestricted funds</b>			
General fund	23,844	7,766	31,610
<b>TOTAL FUNDS</b>	<u>23,844</u>	<u>7,766</u>	<u>31,610</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,625	(21,859)	7,766
<b>TOTAL FUNDS</b>	<u>29,625</u>	<u>(21,859)</u>	<u>7,766</u>

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th November 2023.

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH NOVEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift aid	-	179
<b>Other trading activities</b>		
Fundraising events	35,758	29,446
<b>Total incoming resources</b>	<u>35,758</u>	<u>29,625</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Postage and stationery	235	165
Fundraising cost	21,517	14,569
Accountancy	537	485
Hall Hire	745	160
Travel	-	21
Bank charges	49	25
Insurance	465	434
Grants to institutions	15,000	6,000
	<u>38,548</u>	<u>21,859</u>
<b>Total resources expended</b>	<u>38,548</u>	<u>21,859</u>
<b>Net (expenditure)/income</b>	<u>(2,790)</u>	<u>7,766</u>

This page does not form part of the statutory financial statements

**THE FRIENDS OF THE HEART FOUNDATION OF JAMAICA LIMITED**

England & Wales - Charity number 284408

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 01773938 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 284408**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2022**

**FOR**

**THE FRIENDS OF THE HEART FOUNDATION OF**  
**JAMAICA LIMITED**

Leroy Reid & Co  
Chartered Certified Accountants  
and Statutory Auditors  
299 Northborough Road  
Norbury  
London  
SW16 4TR

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

	<b>Page</b>
<b>Reference and administrative details</b>	1
<b>Report of the trustees</b>	2 to 3
<b>Independent examiner's report</b>	4
<b>Statement of financial activities</b>	5
<b>Balance sheet</b>	6
<b>Notes to the financial statements</b>	7 to 10
<b>Detailed statement of financial activities</b>	11

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

<b>TRUSTEES</b>	Miss Lorna Green DipSW/HE (Chairperson) Miss Eurica Shaw BA Heris Stennett BSc (Econ) London (deceased 6.6.23) Mrs Dahlia Sterling MA, RN, RHV
<b>COMPANY SECRETARY</b>	Ms S V Isaac Polson
<b>REGISTERED OFFICE</b>	299 Northborough Road Norbury SW16 4TR
<b>REGISTERED COMPANY NUMBER</b>	01773938 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	284408
<b>INDEPENDENT EXAMINER</b>	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2022. 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**

The Charity's object and its principal activity continues to be:

- (a) To promote such research and post graduate training by creating fellowship by making grants and providing equipment and other facilities for research and training in cardiology in established cardiological centres and if thought advisable elsewhere and the results of useful research to be published for the benefit of the public at large.
- (b) To promote health education in such subjects relating to the heart and circulation and the rehabilitation and relief of those who suffer from diseases of the heart and circulation.

**Volunteers**

The charity is dependent upon the services of unpaid volunteers and donations in kind.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year, the following donations were made:

Heart Foundation of Jamaica Limited - £6,000 (2021 - £5,000)

**FINANCIAL REVIEW**

**Financial position**

The statement of financial activities shows a surplus of £7,766 when compared to the deficit in the previous year of £752.

**Investment policy and objectives**

Under the memorandum and articles of association, the charity has the power to make any investment which the trustees see fit. The trustees have considered that most appropriate policy for investing funds and have found that a deposit account meets their requirements.

**Reserves policy**

The present level of funding is adequate to support the continuation of the charity for the medium term, and the trustees consider the financial position of the charity to be satisfactory.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

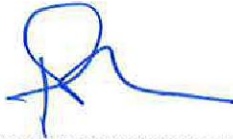
**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Patrons**

The following persons and organisations have faithfully supported the charity since its inception and we are ever so grateful for their time, dedication and commitment. They are:

1. The Jamaican High Commissioner.
2. Professor Tony Leiba PhD.
3. Dr K. A. Earle, Consultant BSc MD FRCP.
4. Dr. W. A. Martin, Consultant BSc. MB. BS. FRCP.
5. Dr Dwight Lindo, Consultant MBBS MSc FRCPI FRCPCH
6. Mrs W Smikle, Retired Nurse
7. Mrs L. Robinson
8. Miss Deborah Bryan LLB (Hons) Barrister at Law

Approved by order of the board of trustees on 7/7/2023 and signed on its behalf by:



.....  
Mrs Dahlia Sterling MA, RN, RHV - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE FRIENDS OF THE HEART FOUNDATION OF**  
**JAMAICA LIMITED**

**Independent examiner's report to the trustees of The Friends of the Heart Foundation of Jamaica Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

*Leroy Reid & Co*

Ebenezer Okai (BSc), FCCA  
For and on behalf of  
Leroy Reid & Co  
Chartered Certified Accountants  
and Statutory Auditors  
299 Northborough Road  
Norbury  
London  
SW16 4TR

Date: ..... *12/7/2023* .....

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

		<b>2022</b>	<b>2021</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		179	-
Other trading activities	2	29,446	8,031
<b>Total</b>		<u>29,625</u>	<u>8,031</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Charitable activities		21,859	8,783
<b>NET INCOME/(EXPENDITURE)</b>		7,766	(752)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		23,844	24,596
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>31,610</u>	<u>23,844</u>

The notes form part of these financial statements

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**BALANCE SHEET**  
**30TH NOVEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		32,090	24,323
<b>CREDITORS</b>			
Amounts falling due within one year	7	(480)	(479)
<b>NET CURRENT ASSETS</b>		31,610	23,844
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		31,610	23,844
<b>NET ASSETS</b>		31,610	23,844
<b>FUNDS</b>	8		
Unrestricted funds		31,610	23,844
<b>TOTAL FUNDS</b>		31,610	23,844

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7/7/2023 and were signed on its behalf by:

  
.....  
Lorna Green DipSW/HE - Trustee

The notes form part of these financial statements

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, or over their expected useful lives on the following bases:

Computer Equipment 20% Reducing Balance Basis

**TAXATION**

The charity is exempt from corporation 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. OTHER TRADING ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fundraising events	29,446	8,031

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

**3. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 4) £</b>	<b>Grant funding of activities £</b>	<b>Totals £</b>
Charitable activities	15,859	6,000	21,859

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022 £</b>	<b>2021 £</b>
Postage and stationery	165	47
Fundraising cost	14,569	2,969
Accountancy	485	532
Hall Hire	160	210
Travel	21	-
Bank charges	25	25
Insurance	434	-
	<u>15,859</u>	<u>3,783</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th November 2022 nor for the year ended 30th November 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 30th November 2022 nor for the year ended 30th November 2021.

**6. TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1st December 2021 and 30th November 2022	<u>1,430</u>
<b>DEPRECIATION</b>	
At 1st December 2021 and 30th November 2022	<u>1,430</u>
<b>NET BOOK VALUE</b>	
At 30th November 2022	<u>-</u>
At 30th November 2021	<u>-</u>

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Accrued expenses	480	479
	<u>          </u>	<u>          </u>

**8. MOVEMENT IN FUNDS**

	At 1.12.21	Net movement in funds	At 30.11.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	23,844	7,766	31,610
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>23,844</u>	<u>7,766</u>	<u>31,610</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,625	(21,859)	7,766
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>29,625</u>	<u>(21,859)</u>	<u>7,766</u>

Comparatives for movement in funds

	At 1.12.20	Net movement in funds	At 30.11.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,596	(752)	23,844
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>24,596</u>	<u>(752)</u>	<u>23,844</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	8,031	(8,783)	(752)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>8,031</u>	<u>(8,783)</u>	<u>(752)</u>

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th November 2022.

**THE FRIENDS OF THE HEART FOUNDATION OF  
JAMAICA LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30TH NOVEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift aid	179	-
<b>Other trading activities</b>		
Fundraising events	29,446	8,031
<b>Total incoming resources</b>	29,625	8,031
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Postage and stationery	165	47
Fundraising cost	14,569	2,969
Accountancy	485	532
Hall Hire	160	210
Travel	21	-
Bank charges	25	25
Insurance	434	-
Grants to institutions	6,000	5,000
	21,859	8,783
<b>Total resources expended</b>	21,859	8,783
<b>Net income/(expenditure)</b>	7,766	(752)

This page does not form part of the statutory financial statements