

**CHARITY NUMBER: 287498**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025  
FOR  
The Liss Heart Charity Trust**

**The Liss Heart Charity Trust**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 5 April 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Report of the Independent Examiner</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6</b>

## **The Liss Heart Charity Trust**

### **REPORT OF THE TRUSTEES for the Year Ended 5 April 2025**

The Trustees present their annual report and financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Acts and SORP FRS 102 2019. The Report and Accounts also comply with the Trust's governing document.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity number 287498

Address: 5 Berrylands  
Liss  
GU33 7DB

Trustees: A C Berriman \*  
D T D Williams OBE  
C R Anderson \*\*  
P Berriman  
G D Williams

\* Mr A C Berriman retired from the Trust in January 2024 after over forty-four years of loyal service. He was and still is a popular character in the village and was essential in the running of the Heart Trust shop. His experience and knowledge will be missed.

\*\* Mr C R Anderson was responsible for the monitoring of the defibrillators for several years whilst he was a trustee. He died after a long illness in the autumn of 2024.

#### **Trustees Appointed in Financial Year 2026**

Mrs A M Lewis  
Mrs V J Dyer  
Mrs S P Nicholson

Accountants: Jones & Co  
Sherwood House  
41 Queens Road  
Farnborough  
GU14 6JP

#### **STRUCTURE, GOVERNANCE, & MANAGEMENT**

The Liss Heart Charity Trust was created under a Declaration of Trust on 11 July 1983 and succeeds The Liss Heart Trust. The assets and liabilities of which were formally transferred to The Liss Heart Charity Trust on 7 October 1983. The Trust's objective is to provide and maintain specialist cardiac facilities and equipment, and training to serve the residents of Liss in Hampshire and all patients of the medical practices administered from Liss.

The Charity relies on donations.

The Management comprises the five Trustees who meet regularly to consider the needs of the local medical practices and provide equipment and training. Funds are distributed as available, there being no specific obligations. There are no paid employees.

The Trustees wish to thank local organizations and individuals for their support.

#### **OBJECTIVES AND ACTIVITIES**

The charity is committed to increasing the provision of life saving defibrillators and the provision of training of the public in first aid in conjunction with the use of these within the geography that it operates in.

The charity trustees are continually looking for any additional routes to provide appropriate support and maintain a dialogue with the local doctors' surgeries and many local organisations.

The trustees are mindful of their responsibility to provide public benefit, and all of our work and funds are solely used to this end.

## RISK MANAGEMENT

The major risks to which the Trust is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been established to manage those risks. It is accepted that the Trust's risk management policy cannot offer absolute assurance against all forms of potential loss or damage, and the Trustees recognise the need to review their policy on an annual basis and to remain alert to identifying and addressing such new or additional risks as may arise.

## FINANCIAL REVIEW

The attached Statement of Financial Activities, the Balance Sheet, and related notes show the transactions for the year and the funds at the year-end respectively.

Donations from the public were received of £30. In addition, a Bequest of £85,000 was received and £1,434 was raised by running two quiz nights.

The shop run by Liss Heart Trust Limited was closed as was the company and a final payment of £18,111 was received. £9,000 of this had been accounted for in previous years.

The Trust also received bank interest of £262.

The Charity's costs comprised the following:

Charitable Expenditure of £3,558.

Depreciation of equipment of £3,007

Accounting costs of £1,320

This created an accounting credit for the year of £84,952.

At the 5<sup>th</sup> April 2025 the Charity's funds stood at £109,227 with cash reserves of £100,682 (2024 £936).

The Charity has previously been spending funds at a similar rate to that at which they were raised. The closure of the trading business has removed the regular income previously generated and fund raising had started to be undertaken to allow the continuing maintenance of the existing defibrillators. The significant bequest is currently being retained and will be invested to provide revenue to fund the maintenance until or unless projects of sufficient merit justify spending some of the capital.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law, regulations, and accounting standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. Under that law trustees are required to:

select suitable accounting policies and then apply them consistently; observe the methods and principles of the Charities SORP; make judgements and estimates which are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for the maintenance and integrity of the Charity and any financial information included on the Charity's website.

## ON BEHALF OF THE TRUSTEES:



G D Williams 19th January 2026

**The Liss Heart Charity Trust**

**REPORT OF THE INDEPENDENT EXAMINER  
to THE TRUSTEES  
for the Year Ended 5 April 2025**

In accordance with the terms of our engagement and in order to assist you to fulfill your duties, I have examined the financial statements of the Charity for the year ended 5 April 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

**Respective responsibilities of Trusts and Examiner**

The Charity's Trustees are responsible for the preparation of the financial statements. The Trustees confirm that an audit is not required for the year under S144(2) of the Charities Act 2011 (the 2011 ACT) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under S145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commission; and
- state whether particular matters have come to my attention

**Basis of the Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view, and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements
  - o to keep accounting records in accordance with S130 of the 2011 Act; and
  - o to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Iain Patrick Alfred Goodfellow FCCA  
Jones & Co  
Accountants  
Sherwood House  
41 Queens Rd  
Farnborough Hants  
GU14 6JP

Date 22/1/26

**The Liss Heart Charity Trust**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 5 April 2025**

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming resources</b>				
From generated funds:				
Voluntary income:				
Donations, gifts, and covenanted income		92,575	92,575	9,524
Activities for generating funds:				
Investment income	3	262	262	24
From charitable activities:		-	-	-
Other incoming resources		-	-	-
<b>Total incoming resources</b>		<b>92,837</b>	<b>92,837</b>	<b>9,548</b>
<b>Resources expended</b>				
Costs of generating funds:				
Charitable activities:				
Direct expenditure – grants & support	4			
Dep'n		3,558	3,558	5,468
Governance costs:				
Accountancy Fees		3,007	3,007	4,010
Legal Fees		1,320	1,320	690
Other resources expended		-	-	-
<b>Total resources expended</b>		<b>7,885</b>	<b>7,885</b>	<b>10,168</b>
<b>Net incoming/(outgoing) resources</b>		<b>84,952</b>	<b>84,952</b>	<b>(620)</b>
<b>Other recognised gains</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>84,952</b>	<b>84,952</b>	<b>(620)</b>
<b>Reconciliation of funds</b>				
Total income funds b/fwd		24,275	24,275	24,895
Total income funds c/fwd		109,227	109,227	24,275


The notes form part of these financial statements


The Liss Heart Charity Trust

**BALANCE SHEET**  
5 April 2025

	Notes	£	5.4.25	£	£	5.4.24	£
<b>FIXED ASSETS</b>							
Ordinary Shares - Liss Heart Trust Limited				-			2
Medical Equipment	6			9,020			12,027
<b>CURRENT ASSETS</b>							
Cash at bank		100,682			936		
Prepayments – support contracts		245					
Liss Heart Trust Ltd	4	-			9,000		
		<u>100,927</u>			<u>9,936</u>		
<b>CREDITORS</b>							
Accrued expenses - accountancy	4	<u>720</u>			<u>690</u>		
<b>NET CURRENT ASSETS</b>				<u>100,207</u>			<u>9,246</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				<u>109,227</u>			<u>21,275</u>
<b>ACCUMULATED FUND</b>							
Unrestricted Funds				<u>109,227</u>			<u>21,275</u>
				<u>109,227</u>			<u>21,275</u>

The financial statements were approved by the Trustees on 20th January 2026 and were signed by:

  
.....  
G D Williams

  
.....  
P Berriman

The notes form part of these financial statements

**The Liss Heart Charity Trust**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 5 April 2025**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). They have also been prepared in accordance with the Statement of Recommended Practice applicable to Charities and the Charities Acts.

**Funds Structure**

The Charity has no Restricted or Endowment Funds.

**Incoming Resources**

Donations, gifts, grants, and other income are recognised when receivable.

**Resources Expended**

All income and expenditure is accounted for on an accruals basis and is recognised as soon as there is a legal or constructive entitlement to income or obligation committing the charity to the expenditure. Governance costs comprise all costs involved in the public accountability of the Charity and its compliance with regulation and good practice.

**Taxation**

The Charity is exempt from tax on its activities.

**2. TRUSTEES' REMUNERATION, BENEFITS, & EXPENSES**

The Trustees received no remuneration, no benefits, and no expenses in the year nor in the previous year.

**3. INCOME**

	5.4.25	5.4.24
	£	£
Donations	86,464	524
Liss Heart Charity Limited	6,111	9,000
Bank deposit interest	<u>262</u>	<u>24</u>
	<u><u>92,837</u></u>	<u><u>9,548</u></u>

**4. DIRECT EXPENDITURE**

	5.4.25	5.4.24
	£	£
Medical training fees	-	150
Equipment maintenance support	3,558	5,317
Grant to Liss Heart Charity Limited	<u>-</u>	<u>-</u>
	<u><u>3,558</u></u>	<u><u>5,467</u></u>

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

	5.4.25	5.4.24
	£	£
Accrued expenses - accountancy	<u>720</u>	<u>690</u>
	<u><u>720</u></u>	<u><u>690</u></u>

\cont'd