KENILWORTH HEARTSAFE

CHARITY NO 1186462

FINANCIAL STATEMENT FOR THE PERIOD 1.7.2025 TO 30.6.2026

	£	Notes
INCOME		
Grants	0.00	
Donations	2697.64	1
Gift Aid Tax reclaims	0.00	2
Specific contributions to AED's	3218.24	1
Sundry	0.00	
	5915.88	
EXPENDITURE		
Training Equipment	630.87	3
Batteries & Pads	302.28	4
AED's & Cabinets	3182.24	5
Publicity & Communications	1322.25	6
Administration	377.69	7
Sundry	0.00	
	5815.33	
SURPLUS OF INCOME OVER EXPENDITURE	100.55	
BANK BALANCE AT 1 JULY 2025	4480.30	
Result for the year to 30 June 2026	100.55	
Funds held as custodian for Castle MC	1718.24	
BANK BALANCE AT 30 JUNE 2026	6299.09	

Financial Statement for the period 1.7.2025 to 30.6.26 approved by:

Date:

Neil Morris- Chairman and Trustee:

Date:

Caroline Stanton - Trustee

KENILWORTH HEARTSAFE - REGISTERED CHARITY NUMBER 1186462

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2026

CONSTITUTION

1. Kenilworth HeartSafe (KHS) was registered with the Charity Commission as a Foundation Charitable Incorporated Organisation on 20 November 2019

TRUSTEES

2. Trustees and their appointment periods as at 1 July 2025 were:
   Neil Anthony Morris – Chairman (5.9.2022 to 4.9.2025)
   Ryan Michael Smith – (4.9.2024 - 3.9.2027)
   Seringa Jane Dudley – (7.9.2023 - 7.9.2026)
   Nicola Jane Schofield – (7.9.2023 - 7.9.2026)
   Caroline Stanton - (3.10.2023 - 3.10.2026)
3. During the year there were the following changes in Trustee appointments:
   Ryan Michael Smith – was removed as a Trustee on 22.7.2025
   Neil Anthony Morris - appointment extended to 4.9.2028
   Karen Lynda Davis - appointed as a Trustee on 30.10.2025 for a period of 3 years to 29.10.2028

PRINCIPAL OBJECTS

4. To preserve and protect human life in Kenilworth, Stoneleigh, Ashow and Leek Wootton (the community) by the provision of training in Cardiopulmonary Resuscitation (CPR) and the use of Automatic External Defibrillators (AED)
5. To support the acquisition and maintenance of 24/7 publicly accessible AEDs registered with The Circuit (The National Defibrillator Network) in strategic locations across the community to provide broad geographical coverage.

ACTIVITY FOR THE REPORTING PERIOD

6. KHS' CPR training programme continued through the year with sessions arranged for Coventry & Warwickshire Outdoor Group (2 sessions); Unique Fitness (6 sessions); Leek Wootton Women's Institute; Kenilworth Golf Club; Kenilworth Ladies Circle and an open training session.
7. The annual CPR training session for Kenilworth School took place in March when Year 8 students were given CPR awareness training.
8. During the period KHS facilitated the acquisition and installation of an AED at Kenilworth Library. This brought the total number of AED's 24/7 publicly accessible in the community and registered with The Circuit to 34. Discussions continue with various third parties relating to the installation of additional publicly accessible AEDs across the community.
9. A number of instances occurred in the year where The Circuit advised that a KHS AED may have been used following a 999 call and there was some evidence of actual use but no specific information given patient confidentiality.

10. 2 sets of replacement pads and 1 replacement battery were required for AEDs in the year, the costs of the pads being funded by the hosts and the battery funded by KHS.
11. In December the Stoneleigh Male Voice Choir Carol concert was dedicated as a fundraising evening on behalf of KHS which raised a total of £1000
12. A further update review of our website was ongoing at the year-end under the guidance of our newly appointed web advisers.

FINANCE, REPORTING AND COMMUNICATIONS

13. KHS Financial Year ends on 30 June.
14. The Trustees' annual report is prepared for the year to 30 June and a report for the period to 30 June 2025 was filed with the Charity Commission on 25 September 2025.
15. A surplus of income over expenditure amounting to £100.55 arose for the year to 30 June 2026 with a closing bank balance of £6,299.09 (includes £1,718.24 held as custodian for Castle Medical Centre AED fund raising campaign)
16. In July 2025 KHS applied to H M Revenue & Customs (HMRC) for VAT zero rating on the purchase of AED cabinets which, on advice from KHS' suppliers, had not previously been allowed by HMRC. Up to that point all other expenditure on AEDs and related equipment purchased by KHS was accompanied by a VAT zero rating claim on the grounds that KHS is an "eligible body" within the provisions of 3.4.1 VAT Notice 701/6 being "A Charity is an eligible body when it provides rescue or first aid services for humans….".

    In August 2025 HMRC confirmed that AED Cabinets could qualify as medical equipment for VAT zero rating BUT rejecting KHS as an "eligible body" on the grounds that KHS is a training organisation and not a direct provider of rescue or first aid services. It followed that all purchases by KHS of any AEDs or related equipment would be subject to VAT at the standard rate.

    KHS disputed this decision and sought an independent review by HMRC's Solicitors Office and Legal Services Team. The result of that review was delivered in a letter to KHS dated 4 December 2025 and reaffirmed HMRC's initial opinion.

    On 6 February 2026 KHS' Chairman met with Sir Jeremy Wright, MP for the Kenilworth Constituency and enlisted his support in writing to the Exchequer Secretary to the Treasury in an attempt to overturn HMRC's decision. This was not successful as conveyed in a letter from Dan Tomlinson, MP, Exchequer Secretary to the Treasury dated 5 March 2026.

    The outcome is that all expenditure on equipment purchased by KHS is subject to VAT at the standard rate.
17. KHS correspondence address is Brooks Lodge, 18 Fieldgate Lane, Kenilworth, Warwickshire, CV8 1BT
18. KHS website is at https://kenilworthheartsafe.org.uk . During the period the website was updated as appropriate.

NEIL MORRIS

CHAIRMAN OF TRUSTEES

24 SEPTEMBER 2026