Charity registration number 1198934 (England and Wales)

A CHILD'S HEART

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

A CHILD'S HEART

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Armstrong Mr D J Armstrong Mrs T R Rigby Mr R Lewis	
Charity registration	England and Wales	1198934
Independent examiner	Jerroms GCN Limited West Point, Second Floor Mucklow Office Park Mucklow Hill Halesowen West Midlands England B62 8DY	

A CHILD'S HEART

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 10

A CHILD'S HEART

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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 virtual horse race night, a golf day, a Villa night 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 £43,909(2024 : £39,262) and the proceeds from fund raising events of £30,991 (2024: £14,663).

The charity donated presents worth £58,591 (2024 : £44,100) to 1,674 (2024 :1,260) children at Christmas 2025.

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 client fundraises throughout 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 £5,381 (2024 : £6,044) 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 year and up to the date of signature of the financial statements were:
Mrs J Armstrong
Mr D J 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 any further training needs at trustee meetings.

Reference and adminstrative 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 J Armstrong
Trustee

28 October 2026

A CHILD'S HEART

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF A CHILD'S HEART

I report to the trustees on my examination of the financial statements of A Child's Heart (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Alan Jones FCCA

Jerroms GCN Limited
Chartered Certified Accountants
West Point, Second Floor
Mucklow Office Park
Mucklow Hill
Halesowen
West Midlands
B62 8DY
England

Dated: 28 October 2026

A CHILD'S HEART

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	43,909	39,262
Other trading activities	3	30,991	14,663
Total income		74,900	53,925
Expenditure on:			
Raising funds	4	12,982	4,049
Charitable activities	5	62,581	47,053
Total expenditure		75,563	51,102
Net income/(expenditure) and movement in funds		(663)	2,823
Reconciliation of funds:			
Fund balances at 1 January 2025		6,044	3,221
Fund balances at 31 December 2025		5,381	6,044

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

A CHILD'S HEART

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		1,402		-
Current assets					
Debtors	10	908		2,508	
Cash at bank and in hand		4,583		5,000	
		5,491		7,508	
Creditors: amounts falling due within one year	11	(1,512)		(1,464)	
Net current assets			3,979		6,044
Total assets less current liabilities			5,381		6,044
The funds of the charity					
Unrestricted funds	12		5,381		6,044
			5,381		6,044

The notes on pages 6 to 10 form part of these financial statements.

The financial statements were approved by the trustees on 28 October 2026

Mrs J Armstrong
Trustee

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 or grantors 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.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	3 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2 Donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	7,385	9,441
Donated goods and services	36,524	29,821

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	30,991	14,663

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	12,982	4,049

5 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Direct costs		
Depreciation and impairment	105	-
Gifts to individuals	58,591	44,100
Cost of gift bags etc	2,397	1,417
	61,093	45,517
Share of support and governance costs (see note 6)		
Governance	1,488	1,536
	62,581	47,053
Analysis by fund		
Unrestricted funds	62,581	47,053

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,488	1,536
Analysed between:		
Independent examiners fees	1,488	1,536

7 Trustees

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

Trustees donated £nil (2024: £295) 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.

9 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
Additions	500	1,007	1,507
At 31 December 2025	500	1,007	1,507
Depreciation and impairment			
Depreciation charged in the year	21	84	105
At 31 December 2025	21	84	105
Carrying amount			
At 31 December 2025	479	923	1,402

10 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	908	508
Prepayments and accrued income	-	2,000
	908	2,508

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,512	1,464

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	6,044	74,900	(75,563)	5,381

12 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	3,221	53,925	(51,102)	6,044