FRIENDS OF ILAN

England & Wales · Charity number 1061061

Details

Status	Registered
Legal form	Other
Registered	1997-03-04
Register	View on the Charity Commission register

Contact

Address	New Burlington House 1075 Finchley Road London NW11 0PU
Phone	02074321330

Activities

Objects: (A) THE RELIEF OF SICKNESS OF PERSONS WITH CEREBRAL PALSY, POLIO AND OTHER NEURO-MUSCULAR DISABILITIES (B) TO ADVANCE THE EDUCATION OF CHILDREN AND ADULTS AFFLICTED WITH CEREBRAL PALSY, POLIO AND OTHER NEURO-MUSCULAR DISABILITIES

Activities: We raise funds to relieve and alleviate sickness of people with neuro-muscular disease and to advance education of children afflicted with such diseases.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE ISRAEL
- Israel
- Hertfordshire
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£8,134	-	-
2023-12-31	£8,000	£35	-	-
2022-12-31	£250	£35	-	-
2021-12-31	£10,360	£10,665	-	-
2020-12-31	£49,721	£48,833	-	-

Trustees

Name	Role	Appointed
Jonathan Lass		2020-05-05
Yael Cortes Silva		2020-10-15

Accounts

CHARITY REGISTRATION NUMBER: 1061061

Friends of Ilan

Unaudited Financial Statements

31 December 2020

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

Friends of Ilan

Financial Statements

Year ended 31 December 2020

Friends of Ilan

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Friends of Ilan	
Charity registration number	1061061	
Principal office	21 Chippenham Mews London W9 2AN	
The trustees		
	Mrs P Richardson	(Retired 5 May 2020)
	Mr L Harding	(Retired 15 October 2020)
	Mr J Lass	(Appointed 5 May 2020)
	Mrs Y Cortes Silva	(Appointed 15 October 2020)
Independent examiner	Keith Sussman FCA New Burlington House 1075 Finchley Road LONDON NW11 0PU	

Structure, governance and management

The Charity is constituted and governed by its Trust Deed dated 4 February 1997 and is an unincorporated Charity registered with the Charity Commission (Registration No. 1061061).

The day to day affairs of the Charity are administered by the Board of Trustees.

It is not currently the intention of the Trustees of the Charity to appoint new Trustees. Should the situation change in the future, the Trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have identified and reviewed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to mitigate those risks.

Objectives and activities

The objectives of the charity are the relief of sickness of persons with cerebral palsy, polio and other neuro-muscular disabilities and the advancement of education of children and adults afflicted with such disabilities. In particular the charity supports the activities of the Ilan organisation in Israel which runs facilities for the needs of these disabled persons.

The income of the charity is derived from donations from individuals and charitable institutions. The Charity utilises its income to make grants and donations to further the charitable objectives stated above.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and performance

During the year, there were continued applications to grant giving trusts with interests in relief and help for disabled people. The trustees believe that there is now an awareness of the charity's good work.

A total of £48,000 (2019: £10,000) was donated during the year to Ilan in Israel, enabling support of Ilan centres and projects.

Financial review

The financial situation is stable in that the charity is in a net surplus position, and the trustees feel that there is now a basis of support for the charity in the community.

Reserves Policy

At the year-end £1,218 was held as unrestricted funds. The policy of the charity is to maintain funds at al level which the trustees think appropriate to meet future commitments to support and finance the homes, activities and projects of Ilan in Israel, and as the needs are great there is usually not a large surplus in reserves after meeting administrative costs. There are nevertheless no restrictions on the charity's powers to invest surplus funds.

Plans for future periods

The charity plans to continue the activities outlined above in forthcoming years subject to satisfactory incoming resources.

The trustees' annual report was approved on 03 November 2021 and signed on behalf of the board of trustees by:

Mr J Lass
Trustee

Friends of Ilan

Independent Examiner's Report to the Trustees of Friends of Ilan

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Friends of Ilan ('the charity') for the year ended 31 December 2020.

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 (‘the Act’).

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

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:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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."

Keith Sussman FCA
Independent Examiner

New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

03 November 2021

Friends of Ilan

Statement of Financial Activities

Year ended 31 December 2020

	Note	2020 Unrestricted funds £	2020 **Total funds** £	2019 Total funds £
Income and endowments				
Donations and legacies	**4**	49,721	**49,721**	10,550
Total income		49,721	**49,721**	10,550
Expenditure				
Expenditure on charitable activities	**5,6**	(48,833)	**(48,833)**	(10,625)
Total expenditure		(48,833)	**(48,833)**	(10,625)
Net income/(expenditure) and net movement in funds		888	**888**	(75)
Reconciliation of funds				
Total funds brought forward		330	**330**	405
Total funds carried forward		1,218	**1,218**	330

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.

Friends of Ilan

Statement of Financial Position

31 December 2020

	Note	2020 £	£	2019 £
Current assets				
Cash at bank and in hand		1,818		930
Creditors: amounts falling due within one year	12	(600)		(600)
Net current assets			1,218	330
Total assets less current liabilities			1,218	330
Net assets			1,218	330
Funds of the charity				
Unrestricted funds			1,218	330
Total charity funds	13		1,218	330

These financial statements were approved by the board of trustees and authorised for issue on 03 November 2021, and are signed on behalf of the board by:

Mr J Lass
Trustee

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

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 21 Chippenham Mews, London, W9 2AN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	49,721	**49,721**	10,550	10,550

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Donations to Ilan Israel	48,000	**48,000**	10,000	10,000
Support costs	833	**833**	625	625
	48,833	**48,833**	10,625	10,625

6. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	**Total funds 2020 £**	Total fund 2019 £
Donations to Ilan Israel	48,000	233	**48,233**	10,025
Governance costs	–	600	**600**	600
	48,000	833	**48,833**	10,625

7. Analysis of support costs

	Finance Costs £	Bank Charges £	**Total 2020 £**	Total 2019 £
Governance costs	800	33	**833**	625

8. Analysis of grants

	2020	2019
	£	£
Grants to institutions		
Grants to institutions	**48,000**	10,000
Total grants	**48,000**	10,000

9. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,200**	1,200

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Equipment	**Total**
	£	**£**
Cost		
At 1 January 2020 and 31 December 2020	1,400	**1,400**
Depreciation		
At 1 January 2020 and 31 December 2020	1,400	**1,400**
Carrying amount		
At 31 December 2020	–	**–**
At 31 December 2019	–	–

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	**600**	600

13. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income	Expenditure	**At 31 December 2020**
	£	£	£	**£**
General funds	330	49,721	(48,833)	**1,218**

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	405	10,550	(10,625)	330

14. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2020**
	£	**£**
Current assets	1,818	**1,818**
Creditors less than 1 year	(600)	**(600)**
Net assets	1,218	**1,218**

	Unrestricted Funds	Total Funds 2019
	£	£
Current assets	930	930
Creditors less than 1 year	(600)	(600)
Net assets	330	330