

**Friends of Alfie Martin**  
**Unaudited Financial Statements**  
**31 December 2023**

**TLP CONSULTING LIMITED**

Chartered accountants

3 Greengate  
Cardale Park  
Harrogate  
HG3 1GY

**Friends of Alfie Martin**  
**Financial Statements**  
**Year ended 31 December 2023**

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# **Friends of Alfie Martin**

## **Trustees' Annual Report**

**Year ended 31 December 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

### **Reference and administrative details**

**Registered charity name** Friends of Alfie Martin

**Charity registration number** 1140212

**Principal office** 3 Greengate  
Cardale Park  
Harrogate  
HG3 1GY

### **The trustees**

Mrs F Martin  
Mrs S Britton  
Mrs J Land

**Independent examiner** Andrew Wild FCA  
3 Greengate  
Cardale Park  
Harrogate  
HG3 1GY

### **Structure, governance and management**

The charity's governing document is a trust deed dated 12 January 2011. Prior to this date, the charity was operated as a fund of a registered charity, The Leeds Teaching Hospitals Charitable Foundation (Charity No. 1075308, Fund No. 3M81).

The trustees, as set out above, manage the charity to meet its charitable objectives.

### **Objectives and activities**

The charity's objective is to preserve and protect the health of newborn babies by providing or assisting in the provision of neonatal equipment and transportation facilities.

### **Achievements and performance**

During the year ending 31 December 2023 we continued to operate with a committee of volunteers.

This year the company held a large event in November 2023 which was their second ever ball. It was a huge success and raised in the region of £75,000.

### **Financial review**


Two pieces of equipment were purchased in the year. A transport ventilator for £16,000 and cooling units plus accessories for £40,213.

**Friends of Alfie Martin**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 December 2023**

**Plans for future periods**

Our aim continues to be to keep our expenses to a minimum and to raise as much money as possible for the purchase of equipment for the Neonatal Unit at the Leeds General Infirmary to assist with the transportation and care of the most poorly newborn babies within the Yorkshire region. We remain in regular contact with staff from the Neonatal Unit and our purchases are always guided by what they consider to be the most essential items.

The trustees' annual report was approved on 22 October 2024 and signed on behalf of the board of trustees by:

  
[Jacqueline Land \(Oct 22, 2024 14:54 GMT+1\)](#)

Mrs J Land  
Trustee

# **Friends of Alfie Martin**

## **Independent Examiner's Report to the Trustees of Friends of Alfie Martin**

### **Year ended 31 December 2023**

I report to the trustees on my examination of the financial statements of Friends of Alfie Martin ('the charity') for the year ended 31 December 2023.

#### **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**

I have completed my examination. I confirm that no material 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 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Andrew Wild FCA  
Independent Examiner

3 Greengate  
Cardale Park  
Harrogate  
HG3 1GY

**Friends of Alfie Martin**  
**Statement of Financial Activities**  
**Year ended 31 December 2023**

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	10,208	<b>10,208</b>	4,199
Charitable activities	5	109,660	<b>109,660</b>	12,590
<b>Total income</b>		<u>119,868</u>	<u><b>119,868</b></u>	<u>16,789</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	6	198	<b>198</b>	102
Expenditure on charitable activities	7,8	78,485	<b>78,485</b>	4,048
Other expenditure	9	687	<b>687</b>	795
<b>Total expenditure</b>		<u>79,370</u>	<u><b>79,370</b></u>	<u>4,945</u>
<b>Net income and net movement in funds</b>		<u>40,498</u>	<u><b>40,498</b></u>	<u>11,844</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		45,429	<b>45,429</b>	33,585
<b>Total funds carried forward</b>		<u>85,927</u>	<u><b>85,927</b></u>	<u>45,429</u>


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 Alfie Martin**  
**Statement of Financial Position**  
**31 December 2023**

	Note	2023 £	£	2022 £
<b>Current assets</b>				
Debtors	11	–		500
Cash at bank and in hand		<u>85,927</u>		<u>44,929</u>
		<u>85,927</u>		<u>45,429</u>
<b>Net current assets</b>			<u>85,927</u>	<u>45,429</u>
<b>Total assets less current liabilities</b>			<u>85,927</u>	<u>45,429</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>85,927</u>	<u>45,429</u>
<b>Total charity funds</b>	12		<u>85,927</u>	<u>45,429</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 October 2024, and are signed on behalf of the board by:

  
 Jacqueline Land (Oct 22, 2024 14:54 GMT+1)

Mrs J Land  
 Trustee

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

**Friends of Alfie Martin**  
**Notes to the Financial Statements**  
**Year ended 31 December 2023**

**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 3 Greengate, Cardale Park, Harrogate, HG3 1GY.

**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.



# Friends of Alfie Martin

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### 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.

# Friends of Alfie Martin

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2023

#### 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.

Debt instruments are subsequently measured at amortised cost.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations/Fundraising income	<u>10,208</u>	<u>10,208</u>	<u>4,199</u>	<u>4,199</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	—	—	90	90
Fundraising events	<u>109,660</u>	<u>109,660</u>	<u>12,500</u>	<u>12,500</u>
	<u>109,660</u>	<u>109,660</u>	<u>12,590</u>	<u>12,590</u>

#### 6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising trading -cost	<u>198</u>	<u>198</u>	<u>102</u>	<u>102</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations made for new equipment	56,213	56,213	—	—
Fundraising event costs	<u>22,272</u>	<u>22,272</u>	<u>4,048</u>	<u>4,048</u>
	<u>78,485</u>	<u>78,485</u>	<u>4,048</u>	<u>4,048</u>

# Friends of Alfie Martin

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2023

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2023 £</b>	Total fund 2022 £
Donations made for new equipment	56,213	<b>56,213</b>	–
Fundraising event costs	22,272	<b>22,272</b>	4,048
	<u>78,485</u>	<u><b>78,485</b></u>	<u>4,048</u>

#### 9. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Other resources expended	687	<b>687</b>	795	795
	<u>687</u>	<u><b>687</b></u>	<u>795</u>	<u>795</u>

#### 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. Debtors

	<b>2023 £</b>	2022 £
Prepayments and accrued income	<u>–</u>	<u>500</u>

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>45,429</u>	<u>119,868</u>	<u>(79,370)</u>	<u><b>85,927</b></u>

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
General funds	<u>33,585</u>	<u>16,789</u>	<u>(4,945)</u>	<u>45,429</u>

# Friends of Alfie Martin

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2023

#### 13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>85,927</u>	<u>85,927</u>
	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>45,429</u>	<u>45,429</u>







# 1850 - Final Accounts 311223 - for signing

Final Audit Report

2024-10-22

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