

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2023
for
The Friends of Alyn

Stuart Harris Associates
Chartered Certified Accountants
and Statutory Auditors
Woodside House
22 Guildown Avenue
Woodside Park
London
N12 7DQ

Contents of the Financial Statements
for the Year Ended 5 April 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

The Friends of Alyn

Report of the Trustees for the Year Ended 5 April 2023

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of 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

Objectives and aims

The policies adopted in furtherance of these objects are to assist and support Alyn Hospital, Paediatric and Adolescent Rehabilitation Centre, Jerusalem, and its care and treatment of patients. These policies have continued and there have been no changes during the year.

The trustees have the power to invest funds that are not immediately required to carry out the objectives of the Charity, as they deem appropriate, in line with the governing document.

Review of activities

The statement of financial activities for the year is set out on page 4 of the financial statements. Throughout the year the Charity raised funds from various sources and made donations to Alyn Hospital. It is anticipated that the Charity will continue to support Alyn Hospital from the activities of the Committee and the Organisation.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity that unrestricted funds are kept at a level which equates to approximately 3 months unrestricted expenditure. This provides sufficient funds to cover management and administration costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 28th November 1963, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232689

Principal address

88 Ossulton Way
London
N2 OLB

Trustees

D Landau
Ms M Lowry

Independent Examiner

Stuart Harris Associates
Chartered Certified Accountants
and Statutory Auditors
Woodside House
22 Guildown Avenue
Woodside Park
London
N12 7DQ

The Friends of Alyn

Report of the Trustees
for the Year Ended 5 April 2023

Approved by order of the board of trustees on 12 August 2024 and signed on its behalf by:

D Landau - Trustee

Independent Examiner's Report to the Trustees of
The Friends of Alyn

Independent examiner's report to the trustees of The Friends of Alyn

I report to the charity trustees on my examination of the accounts of The Friends of Alyn (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Stuart Harris Associates

Stuart Harris Associates
Chartered Certified Accountants
and Statutory Auditors
Woodside House
22 Guildown Avenue
Woodside Park
London
N12 7DQ

12 August 2024

The Friends of Alyn

Statement of Financial Activities
for the Year Ended 5 April 2023

	Notes	5.4.23 Unrestricted fund £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		62,276	219,703
Other trading activities	2	64,748	21,416
Investment income	3	12	24
Total		<u>127,036</u>	<u>241,143</u>
EXPENDITURE ON			
Raising funds	4	2,645	3,704
Charitable activities			
Donations to Alyn		107,000	249,000
Total		<u>109,645</u>	<u>252,704</u>
NET INCOME/(EXPENDITURE)		17,391	(11,561)
RECONCILIATION OF FUNDS			
Total funds brought forward		19,998	31,559
TOTAL FUNDS CARRIED FORWARD		<u>37,389</u>	<u>19,998</u>

The notes form part of these financial statements

The Friends of Alyn

Balance Sheet

5 April 2023

	Notes	5.4.23 Unrestricted fund £	5.4.22 Total funds £
CURRENT ASSETS			
Cash at bank		37,389	19,998
NET CURRENT ASSETS		<u>37,389</u>	<u>19,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,389</u>	<u>19,998</u>
NET ASSETS		<u>37,389</u>	<u>19,998</u>
FUNDS	7		
Unrestricted funds		<u>37,389</u>	<u>19,998</u>
TOTAL FUNDS		<u>37,389</u>	<u>19,998</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 August 2024 and were signed on its behalf by:

D Landau - Trustee

M Lowry - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Foreign currencies

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

2. OTHER TRADING ACTIVITIES

	5.4.23	5.4.22
	£	£
Bike ride	64,748	21,416

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

3. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Deposit account interest	<u>12</u>	<u>24</u>

4. RAISING FUNDS

Raising donations and legacies

	5.4.23	5.4.22
	£	£
Support costs	<u>2,645</u>	<u>3,704</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	219,703
Other trading activities	21,416
Investment income	<u>24</u>
Total	<u>241,143</u>
EXPENDITURE ON	
Raising funds	3,704
Charitable activities	
Donations to Alyn	<u>249,000</u>
Total	<u>252,704</u>
NET INCOME/(EXPENDITURE)	(11,561)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>31,559</u>
TOTAL FUNDS CARRIED FORWARD	<u>19,998</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

7. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	19,998	17,391	37,389
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,998</u>	<u>17,391</u>	<u>37,389</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,036	(109,645)	17,391
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>127,036</u>	<u>(109,645)</u>	<u>17,391</u>

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	31,559	(11,561)	19,998
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,559</u>	<u>(11,561)</u>	<u>19,998</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,143	(252,704)	(11,561)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>241,143</u>	<u>(252,704)</u>	<u>(11,561)</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	31,559	5,830	37,389
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,559</u>	<u>5,830</u>	<u>37,389</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	368,179	(362,349)	5,830
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>368,179</u>	<u>(362,349)</u>	<u>5,830</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

Detailed Statement of Financial Activities
for the Year Ended 5 April 2023

	5.4.23 £	5.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	62,276	219,703
Other trading activities		
Bike ride	64,748	21,416
Investment income		
Deposit account interest	12	24
Total incoming resources	127,036	241,143
EXPENDITURE		
Charitable activities		
Donations to ALYN	107,000	249,000
Support costs		
Management		
Collection fees	642	1,164
Administration expenses	2,003	2,540
	2,645	3,704
Total resources expended	109,645	252,704
Net income/(expenditure)	17,391	(11,561)