

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2024  
for  
The Friends of Alyn

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

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for the Year Ended 5 April 2024

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## The Friends of Alyn

### Report of the Trustees for the Year Ended 5 April 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. 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 2024

Approved by order of the board of trustees on 14 February 2025 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 2024.

**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

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N12 7DQ

14 February 2025

The Friends of Alyn

Statement of Financial Activities  
for the Year Ended 5 April 2024

		5.4.24 Unrestricted fund £	5.4.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		135,966	62,276
Other trading activities	2	15,010	64,748
Investment income	3	10	12
<b>Total</b>		<u>150,986</u>	<u>127,036</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	1,943	2,645
<b>Charitable activities</b>			
Donations to Alyn		132,000	107,000
<b>Total</b>		<u>133,943</u>	<u>109,645</u>
<b>NET INCOME</b>		17,043	17,391
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		37,389	19,998
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>54,432</u>	<u>37,389</u>

The notes form part of these financial statements

The Friends of Alyn

Balance Sheet

5 April 2024

	Notes	5.4.24 Unrestricted fund £	5.4.23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		54,432	37,389
<b>NET CURRENT ASSETS</b>		<u>54,432</u>	<u>37,389</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>54,432</u>	<u>37,389</u>
<b>NET ASSETS</b>		<u>54,432</u>	<u>37,389</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>54,432</u>	<u>37,389</u>
<b>TOTAL FUNDS</b>		<u>54,432</u>	<u>37,389</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 February 2025 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

	5.4.24	5.4.23
	£	£
Bike ride	15,010	64,748



Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**3. INVESTMENT INCOME**

	5.4.24	5.4.23
	£	£
Deposit account interest	10	12
	<u>10</u>	<u>12</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	5.4.24	5.4.23
	£	£
Support costs	1,943	2,645
	<u>1,943</u>	<u>2,645</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	62,276
Other trading activities	64,748
Investment income	12
<b>Total</b>	<u>127,036</u>
<b>EXPENDITURE ON</b>	
Raising funds	2,645
<b>Charitable activities</b>	
Donations to Alyn	107,000
<b>Total</b>	<u>109,645</u>
<b>NET INCOME</b>	17,391
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	19,998
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>37,389</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**7. MOVEMENT IN FUNDS**

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	37,389	17,043	54,432
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,389</u>	<u>17,043</u>	<u>54,432</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	150,986	(133,943)	17,043
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>150,986</u>	<u>(133,943)</u>	<u>17,043</u>

**Comparatives for movement in funds**

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

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

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

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**7. MOVEMENT IN FUNDS - continued**

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

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	19,998	34,434	54,432
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>19,998</u>	<u>34,434</u>	<u>54,432</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 £
<b>Unrestricted funds</b>			
General fund	278,022	(243,588)	34,434
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>278,022</u>	<u>(243,588)</u>	<u>34,434</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2024.

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2024

	5.4.24 £	5.4.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and legacies	135,966	62,276
<b>Other trading activities</b>		
Bike ride	15,010	64,748
<b>Investment income</b>		
Deposit account interest	10	12
<b>Total incoming resources</b>	150,986	127,036
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations to ALYN	132,000	107,000
<b>Support costs</b>		
<b>Management</b>		
Collection fees	288	642
Administration expenses	1,655	2,003
	1,943	2,645
<b>Total resources expended</b>	133,943	109,645
<b>Net income</b>	17,043	17,391