fight for alfie

Northern Ireland · Charity number 107869

Details

Status	Overdue
Registered	2020-10-12
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	9 Loanda Crescent Newry Co.Down Northern Ireland Bt35 8ez BT35 8EZ
Phone	07512512619
Email	info@fightforalfie.co.uk
Website	9 loanda cres

Activities

Purposes: The association's objects are the relief of persons with Duchenne Muscular dystrophy through such means as are charitable by law.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Counselling/support,Disability,Education/training,Grant making,Medical/health/sickness,Research/evaluation

Who the charity helps: Children (5-13 year olds),Parents,Physical disabilities,Preschool (0-5 year olds),Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2023-03-31	£136,522	£152,373	£0	0

Trustees

Accounts

Company Registration Number: NI01046
Charity Number: NI107869

Fight for Alfie

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2023

Niall Smith Accountancy Services Ltd
3 Forkhill Business Park
Newry
Co. Down
BT35 9SG
Northern Ireland

Fight for Alfie

CONTENTS

REFERENCE AND ADMINISTRATIVE INFORMATION

Director	Colleen Pentony
Chairperson	Jamie Pentony
Charity Number in Northern Ireland	NI107869
Company Registration Number	NI01046
Registered Office and Principal Address	9 Loanda Cresent Newry Co. Down BT35 8EZ Northern Ireland
Independent Examiner	Niall Smith Accountancy Services Ltd 3 Forkhill Business Park Newry Co. Down BT35 9SG Northern Ireland

Fight for Alfie
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

Nature and Purpose of Charity
Established in 2016 under the Charities Act (Northern Ireland) 2008 , Fight for Alfie (Charity number NI01046) formed as a result of Alfie's diagnosis. Colleen and Jamie Pentony, Alfie's parent, felt they needed to do all they could to save their child's live. The initial objectives of the charity was to raise awareness of Duchenne Muscular Dystrophy and fundraise the required funds for treatment for Alfie, to give him the fighting chance to survive this disease. we achieved this through organised events to fundraise and educate the public about Duchenne Muscular Dystrophy. Through the years, the charity development and gained a greater presence within the community. we opened our arms to help and support other families going through the same; and hence developed the key objective to promote and protect the physical and mental health of sufferers of Duchenne Muscular Dystrophy through the provision of financial assistance, support, education and practical advice.

Activities and Benefits
In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.
The charity held a number of fundraisers during the year and organised treatments for children affected by Duchenne Muscular Dystrophy in America. The family of each child that was affected by Duchenne Muscular Dystrophy have run a variety of fundraisers and raised money that has been used to organise treatments for the children. the charity has brought families together so that it can organise these treatments centrally. between fundraising and donations the charity raised £136,522 and used £138,767 directly for the purposes of treatments. both the children and their families have benefitted from these treatments and the wider community has also benefitted from a better awareness of the disease.

Financial review
The charity intends to continue with its current funding model whereas the family and communities that are being affected by Duchenne Muscular Dystrophy continue to organise fundraisers and the monies going directly to the charity and then for the charity to organise the course of treatment in America.

Administration
The charity is operated from 9 Loanda Crescent, Newry, Co Down, BT35 8EZ. The Trustees of the Charity, who did not receive remuneration for their services for the charity, are as follows;
1. Ms Olivia Markey
2. Ms Colleen Pentony
3. Ms Shauneen Grant
4. Mr Jamie Pentony
5. Ms Emma McKevitt

Jamie Pentony

Colleen Pentony

Date: 7 October 2024

Fight for Alfie

DIRECTOR'S ANNUAL REPORT

for the financial year ended 31 March 2023

The director presents her Director's Annual Report, combining the Director's Report and Trustee's Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: 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).

The Director's Report contains the information required to be provided in the Director's Annual Report under the Statement of Recommended Practice (SORP) guidelines. The director of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the director of Fight for Alfie present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £18,324 (2022 - £33,815) and liabilities of £840 (2022 - £480). The net assets of the charity have decreased by £(15,851).

Director

The director who served throughout the financial year, except as noted, was as follows:

Colleen Pentony

In accordance with the Constitution, the director retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Fight for Alfie subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 7 October 2024 and signed on its behalf by:

Colleen Pentony

Fight for Alfie

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

for the financial year ended 31 March 2023

The director is responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the director is required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The director confirms that she has complied with the above requirements in preparing the financial statements.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. She is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 7 October 2024 and signed on its behalf by:

Colleen Peek

Jammie Peek

Fight for Alfie

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF FIGHT FOR ALFIE

We have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of director and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) is responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's director consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the director concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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.

Niall Smith

NIALL SMITH ACCOUNTANCY SERVICES LTD
3 Forkhill Business Park
Newry
Co. Down
BT35 9SG
Northern Ireland

Date: 7 October 2024

Fight for Alfie
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Income					
Charitable activities					
- Grants from governments and other co-funders	3.1	136,522	136,522	-	-
Other trading activities	3.2	-	-	258,869	258,869
Total income		136,522	136,522	258,869	258,869
Expenditure					
Charitable activities	4.1	152,373	152,373	252,346	252,346
Net income/(expenditure)		(15,851)	(15,851)	6,523	6,523
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		(15,851)	(15,851)	6,523	6,523
Reconciliation of funds:					
Total funds beginning of the year	9	33,335	33,335	26,812	26,812
Total funds at the end of the year		17,484	17,484	33,335	33,335

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Fight for Alfie
Company Number: NI01046
BALANCE SHEET
as at 31 March 2023

	Notes	2023 £	2022 £
Current Assets			
Debtors	6	-	1,173
Cash at bank and in hand		18,324	32,642
		18,324	33,815
Creditors: Amounts falling due within one year	7	(840)	(480)
Net Current Assets		17,484	33,335
Total Assets less Current Liabilities		17,484	33,335
Funds			
General fund (unrestricted)		17,484	33,335
Total funds	9	17,484	33,335

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 7 October 2024 and signed on its behalf by

1. GENERAL INFORMATION

Fight for Alfie is a company limited by shares incorporated in Northern Ireland. The registered office of the charity is 9 Loanda Cresent, Newry, Co. Down, BT35 8EZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Fight for Alfie
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Grants from governments and other co-funders:				
Income from charitable activities	136,522	-	136,522	-

3.2 OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Other trading activities	-	-	-	258,869

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Expenditure on charitable activites	138,767	-	13,606	152,373	252,346

Fight for Alfie
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

4.2 SUPPORT COSTS

	Charitable Activities £	2023 £	2022 £
Support	**13,606**	**13,606**	15,850

5. ANALYSIS OF SUPPORT COSTS

	2023 £	2022 £
Support	**13,606**	15,850

6. DEBTORS

	2023 £	2022 £
Other debtors	**-**	1,173
	-	1,173

7. CREDITORS
Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	**840**	480

8. RESERVES

	2023 £	2022 £
At the beginning of the year	**33,335**	26,812
(Deficit)/Surplus for the financial year	**(15,851)**	6,523
At the end of the year	**17,484**	33,335

9. FUNDS
9.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2021	26,812	26,812
Movement during the financial year	6,523	6,523
At 31 March 2022	33,335	33,335
Movement during the financial year	(15,851)	(15,851)
At 31 March 2023	**17,484**	**17,484**

9.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Unrestricted funds					
Unrestricted General	33,335	136,522	152,373	-	17,484
Total funds	**33,335**	**136,522**	**152,373**	**-**	**17,484**

Fight for Alfie
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

9.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	£	£	£
Unrestricted general funds	18,324	(840)	17,484
	18,324	**(840)**	**17,484**

10. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Accounts

Company Registration Number: NI01046
Charity Number: NI107869

Fight for Alfie

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2022

Declan Magennis & Co
Chartered Accoutants
21 Patrick Street
Newry
Down
BT35 8EB

Fight for Alfie
CONTENTS

DIRECTOR'S AND OTHER INFORMATION

Director	Colleen Pentony
Chairperson	Jamie Pentony
Charity Number in Northern Ireland	NI107869
Company Registration Number	NI01046
Registered Office and Principal Address	9 Loanda Crescent Newry Down BT35 8EZ Northern Ireland
Independent Examiner	Declan Magennis & Co Chartered Accoutants 21 Patrick Street Newry Down BT35 8EB
Principal Bankers	Bank Of Ireland 12 Trevor Hill Newry Co Down BT34 1DN Northern Ireland

Fight for Alfie
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2022

Nature and Purpose of Charity
Established in 2016 under the Charities Act (Northern Ireland) 2008 , Fight for Alfie (Charity Number NI01046) formed as a result of Alfie's diagnosis. Colleen and Jamie Pentony, Alfie's parent, felt they needed to do all they could to save their child's live. The initial objectives of the charity was to raise awareness of Duchenne Muscular Dystrophy and fundraise the required funds for treatment for Alfie, to give him the fighting chance to survive this disease. We achieved this through organised events to fundraise and educate the public about Duchenne Muscular Dystrophy. Through the years, the charity developed and gained a greater presence within the community. We opened our arms to help and support other families going through the same; and hence developed the key objective to promote and protect the physical and mental health of sufferers of Duchenne Muscular Dystrophy through the provision of financial assistance, support, education and practical advice.

Activities and Benefits
In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.
The charity held a number of fundraisers during the year and organised treatments for children affected by Duchenne Muscular Dystrophy in America. The family of each child that was affected by Duchenne Muscular Dystrophy have run a variety of fundraisers and raised money that has been used to organise treatments for the children. The charity has brought families together so that it can organise these treatments centrally. Between fundraising and donations the charity raised £258,868 and used £236,496 directly for the purposes of treatments. Both the children and their families have benefitted from these treatments and the wider community has also benefitted from a better awareness of the disease.

Financial Review
The charity intends to continue with its current funding model whereas the family and communities that are being affected by Duchenne Muscular Dystrophy continue to organise fundraisers and the monies going directly to the charity and then for the charity to organise the course of treatment in America.

Administration
The charity is operated from 9 Loanda Crescent, Newry, Co Down, BT35 8EZ. The Trustees of the Charity, who did not receive remuneration for their services for the charity, are as follows;
1. Ms Oliva Markey
2. Ms Colleen Pentony
3. Ms Shauneen Grant
4. Mr Jamie Pentony
5. Ms Emma McKevitt

Jamie Pentony

Colleen Pentony

Date: 19 October 2023

Fight for Alfie
DIRECTOR'S ANNUAL REPORT
for the financial year ended 31 March 2022

The director presents her Director's Annual Report, combining the Director's Report and Trustee's Report, and the unaudited financial statements for the financial year ended 31 March 2022.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: 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).

The Director's Report contains the information required to be provided in the Director's Annual Report under the Statement of Recommended Practice (SORP) guidelines. The director of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the director of Fight for Alfie present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends
At the end of the financial year the charity has assets of £33,815 and liabilities of £480. The net assets of the charity are £33,335

Director
The director who served throughout the financial year, except as noted, was as follows:

Colleen Pentony

In accordance with the Constitution, the director retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Fight for Alfie subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 19 October 2023 and signed on its behalf by:

Jamie Pentony
Chairperson

Colleen Pentony
Director

Fight for Alfie
STATEMENT OF DIRECTOR'S RESPONSIBILITIES
for the financial year ended 31 March 2022

The director is responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the director is required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The director confirms that she has complied with the above requirements in preparing the financial statements.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. She is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 19 October 2023 and signed on its behalf by:

Jamie Pentony
Chairperson

Colleen Pentony
Director

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF FIGHT FOR ALFIE

We have examined the financial statements of the charity for the financial year ended 31 March 2022, which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of director and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) is responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's director consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the director concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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.

Declan Magennis
DECLAN MAGENNIS & CO
Chartered Accoutants
21 Patrick Street
Newry
Down
BT35 8EB

Date: 19 October 2023

Fight for Alfie
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £
Income			
Charitable activities			
- Grants from governments and other co-funders	3.1	258,869	258,869
Expenditure			
Charitable activities	4.1	249,875	249,875
Other expenditure	4.2	2,471	2,471
Total Expenditure		252,346	252,346
Net income/(expenditure)		6,523	6,523
Transfers between funds		-	-
Net movement in funds for the financial year		6,523	6,523
Reconciliation of funds:			
Total funds beginning of the year	8	26,812	26,812
Total funds at the end of the year		33,335	33,335

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Fight for Alfie

SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2022

	Statement of Financial Activities		2022 £
Gross income	Unrestricted funds	258,869	
			258,869
Total income			258,869
Total expenditure			(252,346)
Net income/(expenditure)			6,523

The charity has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

Fight for Alfie
Company Number: NI01046
BALANCE SHEET
as at 31 March 2022

	Notes	2022 £
Current Assets		
Debtors	5	1,173
Cash at bank and in hand		32,642
		33,815
Creditors: Amounts falling due within one year	6	(480)
Net Current Assets		33,335
Total Assets less Current Liabilities		33,335
Funds		
General fund (unrestricted)		33,335
Total funds	8	33,335

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 19 October 2023 and signed on its behalf by

Jamie Pentony
Chairperson

Colleen Pentony
Director

1. GENERAL INFORMATION

Fight for Alfie is a company limited by shares incorporated in Northern Ireland. The registered office of the charity is 9 Loanda Crescent, Newry, Down, BT35 8EZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £
Grants from governments and other co-funders:			
Income from charitable activities	258,869	-	258,869

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2022 £
Expenditure on charitable activites	248,796	-	-	248,796
Governance Costs (Note 4.3)	1,079	-	-	1,079
	249,875	-	-	249,875

4.2 OTHER EXPENDITURE

	Direct Costs £	Other Costs £	Support Costs £	2022 £
Other expenditure	2,471	-	-	2,471

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2022 £
Charitable activities - governance costs	**1,079**	**-**	**-**	**1,079**

5. DEBTORS

	2022 £
Other debtors	**1,173**
	1,173

6. CREDITORS
Amounts falling due within one year

	2022 £
Accruals and deferred income	**480**

7. RESERVES

	2022 £
At the beginning of the year	**26,812**
Surplus for the financial year	**6,523**
At the end of the year	**33,335**

8. FUNDS
8.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2020	26,812	26,812
At 31 March 2021	26,812	26,812
Movement during the financial year	6,523	6,523
At 31 March 2022	**33,335**	**33,335**

8.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2022 £
Unrestricted funds					
Unrestricted General	26,812	258,869	252,346	-	33,335
Total funds	**26,812**	**258,869**	**252,346**	**-**	**33,335**

8.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	33,815	**(480)**	33,335
	33,815	**(480)**	**33,335**

9. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

FIGHT FOR ALFIE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

Fight for Alfie
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2022

	Schedule	2022 £
Income		**258,869**
Charitable activities and other expenses	**1**	**(252,346)**
Net surplus		**6,523**

Fight for Alfie
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2022

	2022
	£
Expenses	
Insurance	959
Advertising	12,300
Telephone	732
Accountancy	120
Bank charges	1,739
Travel expenses for treatments	43,861
Medical Expenses for treatments	192,635
	252,346

fight for alfie

Northern Ireland - Charity number 107869

Annual report

C1 Nature and purpose of the Charity	The charity's purposes ('the purposes') are: Established in 2016, Fight for Alfie formed as a result of Alfie's diagnosis. Colleen and Jamie, Alfie's parent, felt they needed to do all they could to save their child's live. The initial objectives of the charity was to raise awareness of Duchenne Muscular Dystrophy and fundraise the required funds for treatment for Alfie, to give him the fighting chance to survive this disease. We achieved this through organised events to fundraise and educate the public about Duchenne. Through the years, the charity developed and gained a greater presence within the community. We opened our arms to help and support other families going through the same; and hence developed the key objective to promote and protect the physical and mental health of sufferers of Duchenne Muscular Dystrophy through the provision of financial assistance, support, education and practical advice	

		£
C2 Trustee remuneration - details	Trustees of the Charity did not receive remuneration for their services for the charity.	-
	Please see below for breakdown of the Trustees	-
	Jamie Pentony	-
		-

		£
C3 Trustee expenses - details	Trustees of the Charity did not receive remuneration for their services for the charity.	-
		-
		-

C4 Other information

fight for alfie

Northern Ireland - Charity number 107869

Annual return

Company Registration Number: NI01046
Charity Number: NI107869

Fight for Alfie

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2022

Declan Magennis & Co
Chartered Accoutants
21 Patrick Street
Newry
Down
BT35 8EB

Fight for Alfie
CONTENTS

Fight for Alfie
DIRECTOR'S AND OTHER INFORMATION

Director	Colleen Pentony
Chairperson	Jamie Pentony
Charity Number in Northern Ireland	NI107869
Company Registration Number	NI01046
Registered Office and Principal Address	9 Loanda Crescent Newry Down BT35 8EZ Northern Ireland
Independent Examiner	Declan Magennis & Co Chartered Accoutants 21 Patrick Street Newry Down BT35 8EB
Principal Bankers	Bank Of Ireland 12 Trevor Hill Newry Co Down BT34 1DN Northern Ireland

Fight for Alfie
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2022

Nature and Purpose of Charity
Established in 2016 under the Charities Act (Northern Ireland) 2008 , Fight for Alfie (Charity Number NI01046) formed as a result of Alfie's diagnosis. Colleen and Jamie Pentony, Alfie's parent, felt they needed to do all they could to save their child's live. The initial objectives of the charity was to raise awareness of Duchenne Muscular Dystrophy and fundraise the required funds for treatment for Alfie, to give him the fighting chance to survive this disease. We achieved this through organised events to fundraise and educate the public about Duchenne Muscular Dystrophy. Through the years, the charity developed and gained a greater presence within the community. We opened our arms to help and support other families going through the same; and hence developed the key objective to promote and protect the physical and mental health of sufferers of Duchenne Muscular Dystrophy through the provision of financial assistance, support, education and practical advice.

Activities and Benefits
In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.
The charity held a number of fundraisers during the year and organised treatments for children affected by Duchenne Muscular Dystrophy in America. The family of each child that was affected by Duchenne Muscular Dystrophy have run a variety of fundraisers and raised money that has been used to organise treatments for the children. The charity has brought families together so that it can organise these treatments centrally. Between fundraising and donations the charity raised £258,868 and used £236,496 directly for the purposes of treatments. Both the children and their families have benefitted from these treatments and the wider community has also benefitted from a better awareness of the disease.

Financial Review
The charity intends to continue with its current funding model whereas the family and communities that are being affected by Duchenne Muscular Dystrophy continue to organise fundraisers and the monies going directly to the charity and then for the charity to organise the course of treatment in America.

Administration
The charity is operated from 9 Loanda Crescent, Newry, Co Down, BT35 8EZ. The Trustees of the Charity, who did not receive remuneration for their services for the charity, are as follows;
1. Ms Oliva Markey
2. Ms Colleen Pentony
3. Ms Shauneen Grant
4. Mr Jamie Pentony
5. Ms Emma McKevitt

Jamie Pentony

Colleen Pentony

Date: 19 October 2023

Fight for Alfie

DIRECTOR'S ANNUAL REPORT

for the financial year ended 31 March 2022

The director presents her Director's Annual Report, combining the Director's Report and Trustee's Report, and the unaudited financial statements for the financial year ended 31 March 2022.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: 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).

The Director's Report contains the information required to be provided in the Director's Annual Report under the Statement of Recommended Practice (SORP) guidelines. The director of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the director of Fight for Alfie present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends
At the end of the financial year the charity has assets of £33,815 and liabilities of £480. The net assets of the charity are £33,335

Director
The director who served throughout the financial year, except as noted, was as follows:

Colleen Pentony

In accordance with the Constitution, the director retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Fight for Alfie subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 19 October 2023 and signed on its behalf by:

Jamie Pentony
Chairperson

Colleen Pentony
Director

Fight for Alfie
STATEMENT OF DIRECTOR'S RESPONSIBILITIES
for the financial year ended 31 March 2022

The director is responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the director is required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The director confirms that she has complied with the above requirements in preparing the financial statements.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. She is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 19 October 2023 and signed on its behalf by:

Jamie Pentony
Chairperson

Colleen Pentony
Director

Fight for Alfie

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF FIGHT FOR ALFIE

We have examined the financial statements of the charity for the financial year ended 31 March 2022, which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of director and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) is responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's director consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the director concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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.

Declan Magennis

Declan Magennis
DECLAN MAGENNIS & CO.
Chartered Accoutants
21 Patrick Street
Newry
Down
BT35 8EB

Date: 19 October 2023

Fight for Alfie
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Total Funds 2022 £
Income			
Charitable activities			
- Grants from governments and other co-funders	3.1	258,869	258,869
Expenditure			
Charitable activities	4.1	249,875	249,875
Other expenditure	4.2	2,471	2,471
Total Expenditure		252,346	252,346
Net income/(expenditure)		6,523	6,523
Transfers between funds		-	-
Net movement in funds for the financial year		6,523	6,523
Reconciliation of funds:			
Total funds beginning of the year	8	26,812	26,812
Total funds at the end of the year		33,335	33,335

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Fight for Alfie

SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2022

	Statement of Financial Activities		2022 £
Gross income	Unrestricted funds	258,869	
			258,869
Total income			258,869
Total expenditure			(252,346)
Net income/(expenditure)			6,523

The charity has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

Fight for Alfie
Company Number: NI01046
BALANCE SHEET
as at 31 March 2022

	Notes	2022 £
Current Assets		
Debtors	5	1,173
Cash at bank and in hand		32,642
		33,815
Creditors: Amounts falling due within one year	6	(480)
Net Current Assets		33,335
Total Assets less Current Liabilities		33,335
Funds		
General fund (unrestricted)		33,335
Total funds	8	33,335

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 19 October 2023 and signed on its behalf by

Jamie Pentony
Chairperson

Colleen Pentony
Director

1. GENERAL INFORMATION

Fight for Alfie is a company limited by shares incorporated in Northern Ireland. The registered office of the charity is 9 Loanda Crescent, Newry, Down, BT35 8EZ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £
Grants from governments and other co-funders:			
Income from charitable activities	258,869	-	258,869

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2022 £
Expenditure on charitable activites	248,796	-	-	248,796
Governance Costs (Note 4.3)	1,079	-	-	1,079
	249,875	-	-	249,875

4.2 OTHER EXPENDITURE

	Direct Costs £	Other Costs £	Support Costs £	2022 £
Other expenditure	2,471	-	-	2,471

4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2022 £
Charitable activities - governance costs	1,079	-	-	1,079

5. DEBTORS

	2022 £
Other debtors	1,173
	1,173

6. CREDITORS

Amounts falling due within one year

	2022 £
Accruals and deferred income	480

7. RESERVES

	2022 £
At the beginning of the year	26,812
Surplus for the financial year	6,523
At the end of the year	33,335

8. FUNDS

8.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2020	26,812	26,812
At 31 March 2021	26,812	26,812
Movement during the financial year	6,523	6,523
At 31 March 2022	33,335	33,335

8.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2022 £
Unrestricted funds					
Unrestricted General	26,812	258,869	252,346	-	33,335
Total funds	26,812	258,869	252,346	-	33,335

8.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	33,815	(480)	33,335
	33,815	(480)	33,335

9. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

FIGHT FOR ALFIE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

Fight for Alfie
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2022

	Schedule	2022 £
Income		**258,869**
Charitable activities and other expenses	1	**(252,346)**
Net surplus		**6,523**

Fight for Alfie
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2022

	2022
	£
Expenses	
Insurance	959
Advertising	12,300
Telephone	732
Accountancy	120
Bank charges	1,739
Travel expenses for treatments	43,861
Medical Expenses for treatments	192,635
	252,346