CHARITY REGISTRATION NUMBER: 1140212

Friends of Alfie Martin

Unaudited Financial Statements

31 December 2025

TLP CONSULTING LIMITED
Chartered accountants
3 Greengate
Cardale Park
Harrogate
HG3 1GY

Friends of Alfie Martin

Financial Statements

Year ended 31 December 2025

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Friends of Alfie Martin

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Friends of Alfie Martin
Charity registration number	1140212
Principal office	3 Greengate Cardale Park Harrogate HG3 1GY
The trustees	
	Mrs F Martin Mrs S Britton Mrs J Land
Independent examiner	Andrew Wild FCA 3 Greengate Cardale Park Harrogate HG3 1GY

Structure, governance and management

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

The trustees, as set out above, manage the charity to meet it's charitable objectives.

Objectives and activities

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

Achievements and performance

During the year ending 31 December 2025 we continued to operate with a committee of volunteers.

This year we have benefited from fundraising from the Greens 2 Blues, The SHARD Viewing Gallery and our own Ladies Lunch.

Financial review

A NEO Vista Transilluminator and 2 GO2 Portable Screens were purchased in the year for £5,562.40.

Plans for future periods

During the financial year, the charity's cash reserves increased considerably.

This significant increase was primarily due to an exceptional fundraising initiative undertaken by two supporters of the charity, who successfully completed the Greens 2 Blues Atlantic rowing challenge and raised in excess of £100,000 through sponsorship and donations.

These funds have been received specifically to further the charity's objectives in supporting the NEO Natal Unit at Leeds General Infirmary and improving patient care. The charity is currently working with the hospital, which has provided a list of priority medical equipment requirements, and the funds are intended to be used for the purchase of this medical equipment in the forthcoming period.

The trustees' annual report was approved on 17 June 2026 and signed on behalf of the board of trustees by:

Jacqueline Land (Jun 17, 2026 12:21:28 GMT+1)

Mrs J Land
Trustee

Friends of Alfie Martin

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

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Friends of Alfie Martin ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Wild FCA
Independent Examiner

3 Greengate
Cardale Park
Harrogate
HG3 1GY

Friends of Alfie Martin

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	57,805	**57,805**	8,716
Charitable activities	**5**	57,465	**57,465**	22,584
Investment income	**6**	438	**438**	–
Total income		115,708	**115,708**	31,300
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	**7**	1,298	**1,298**	–
Expenditure on charitable activities	**8,9**	9,307	**9,307**	33,395
Other expenditure	**10**	2,226	**2,226**	1,291
Total expenditure		12,831	**12,831**	34,686
Net income/(expenditure) and net movement in funds		102,877	**102,877**	(3,386)
Reconciliation of funds				
Total funds brought forward		82,541	**82,541**	85,927
Total funds carried forward		185,418	**185,418**	82,541

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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

Friends of Alfie Martin

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Current assets				
Cash at bank and in hand		**185,418**		82,541
Net current assets			**185,418**	82,541
Total assets less current liabilities			**185,418**	82,541
Funds of the charity				
Unrestricted funds			**185,418**	82,541
Total charity funds	**12**		**185,418**	82,541

These financial statements were approved by the board of trustees and authorised for issue on 17 June 2026, and are signed on behalf of the board by:

Jacqueline Land (Jun 17, 2026 12:21:28 GMT+1)

Mrs J Land
Trustee

Friends of Alfie Martin

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 3 Greengate, Cardale Park, Harrogate, HG3 1GY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

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

Incoming resources

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

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

Resources expended

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

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

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

3. Accounting policies *(continued)*

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations/Fundraising income	57,805	**57,805**	8,716	8,716

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundrasing events	57,465	**57,465**	22,584	22,584

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	438	**438**	–	–

7. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising trading -cost	1,298	**1,298**	–	–

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations made for new equipment	5,562	**5,562**	27,320	27,320
Fundraising event costs	3,745	**3,745**	6,075	6,075
	9,307	**9,307**	33,395	33,395

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2025 £**	Total fund 2024 £
Donations made for new equipment	5,562	**5,562**	27,320
Fundraising event costs	3,745	**3,745**	6,075
	9,307	**9,307**	33,395

10. Other expenditure

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other resources expended	2,226	**2,226**	1,291	1,291

11. Trustee remuneration and expenses

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

12. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	**At 31 December 2025 £**
General funds	82,541	115,708	(12,831)	**185,418**

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	85,927	31,300	(34,686)	82,541

13. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Current assets	185,418	**185,418**

	Unrestricted Funds £	Total Funds 2024 £
Current assets	82,541	82,541