

DELESKI GIMENA CHURCH

England & Wales · Charity number 1158365

Details

Status Registered

Legal form Trust

Registered 2014-08-27

Register [View on the Charity Commission register](#)

Contact

Address 89 Booth Street
Alvaston
Derby
DE24 8PH

Phone 07715010627

Email deleskigimena@yahoo.com

Website www.youtube.com/watch?v=AjyvA5eZgzc

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: This is a Christian church supporting Roma/Gipsy people residing in UK.

Classification

- **How:** Provides Human Resources
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Barnsley
- Birmingham City
- Derbyshire
- Newcastle Upon Tyne City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£53,643	£50,931	-	-
2023-08-31	£50,937	£50,535	-	-
2022-08-31	£46,360	£50,023	-	-
2021-08-31	£49,461	£44,898	-	-
2020-08-31	£41,698	£43,392	-	-

Trustees

Name	Role	Appointed
PASTOR ARGO GINDRA	Chair	2014-08-10
AIVARS STROMANIS		2014-08-10
ANITA GINDRA		2019-12-10
GINTS KODALEVS		2014-08-27

DELESKI GIMENA CHURCH

England & Wales - Charity number 1158365

Accounts

DELESKI GIMENA CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

DELESKI GIMENA CHURCH

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

DELESKI GIMENA CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2024

Trustees

Pastor Argo Gindra
Anita Gindra
Gints Kodalevs
Aivars Stromanis

Charity registered number

1158365

Principal office

89 Booth Street
Alvaston
DE24 8PH

Accountants

Baldwin Scofield Accountancy LLP
Chartered Accountants
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

Bankers

Barclays Bank plc
Sir Frank Whittle Road
Derby
DE1 9NT

DELESKI GIMENA CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Deleski Gimena Church for the year 1 September 2023 to 31 August 2024.

Objectives and activities

● Policies and objectives

The charity's principal objective is to advance the Christian faith in such ways and in such parts of the United Kingdom or the world as the trustees from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

● Main achievements of the Charity

During the year, our church "Deleski Gimena" continued to reach out to Roma/Latvian people residing in the UK.

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● Reserves policy

The Trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves are actively maintained by the charity.

● Results

Income for the year amounted to £53,643 (2023 - £50,937) and expenditure £50,931 (2023 - £50,535). General funds carried forward were £7,778 (2023 - £5,066).

Structure, governance and management

● Constitution

Deleski Gimena Church is a registered charity, number 1158365, and is constituted under a Trust deed dated 10 August 2014.

● Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DELESKI GIMENA CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Plans for future periods

For the next year, our vision is to open more churches around the UK and lead seminars to train people to go and preach the Gospel and help people in need.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are 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 the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are 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 order of the members of the board of Trustees on 12 June 2025 and signed on their behalf by:

Pastor Argo Gindra

DELESKI GIMENA CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the Trustees of Deleski Gimena Church ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 12 June 2025

Nicholas M Baldwin

BA(Econ) FCA DChA

Baldwin Scofield Accountancy LLP

Chartered Accountants

DELESKI GIMENA CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	3	53,643	53,643	50,937
Total income		53,643	53,643	50,937
Expenditure on:				
Charitable activities	4	50,931	50,931	50,535
Total expenditure		50,931	50,931	50,535
Net movement in funds		2,712	2,712	402
Reconciliation of funds:				
Total funds brought forward		5,066	5,066	4,664
Net movement in funds		2,712	2,712	402
Total funds carried forward		7,778	7,778	5,066

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these financial statements.

DELESKI GIMENA CHURCH

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024 £	2023 £
Current assets			
Debtors	9	3,561	650
Cash at bank and in hand		6,170	8,393
		9,731	9,043
Current liabilities			
Creditors: amounts falling due within one year	10	(1,953)	(3,977)
Net current assets		7,778	5,066
Total net assets		7,778	5,066
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	7,778	5,066
Total funds		7,778	5,066

The financial statements were approved and authorised for issue by the Trustees on 12 June 2025 and signed on their behalf by:

Pastor Argo Gindra

The notes on pages 7 to 14 form part of these financial statements.

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. General information

Deleski Gimena Church is a charity established by trust deed (registration number 1158365) within the England and Wales jurisdiction. The charity is a Christian church supporting Roma and Gipsy people residing in the UK.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Deleski Gimena Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2. Accounting policies (continued)

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.9 Fund accounting

General funds are unrestricted funds 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.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	47,400	47,400
Gift aid reclaimed	6,243	6,243
	<hr/>	<hr/>
	53,643	53,643
	<hr/> <hr/>	<hr/> <hr/>

DELESKI GIMENA CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	41,646	41,646
Gift aid reclaimed	9,291	9,291
	<u>50,937</u>	<u>50,937</u>
	<u>50,937</u>	<u>50,937</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Direct costs - Charitable activities	50,931	50,931
	<u>50,931</u>	<u>50,931</u>

	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs - Charitable activities	50,535	50,535
	<u>50,535</u>	<u>50,535</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £
Direct costs - Charitable activities	50,931	50,931
	<u>50,931</u>	<u>50,931</u>

DELESKI GIMENA CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Total funds 2023 £</i>
Direct costs - Charitable activities	<u>50,535</u>	<u>50,535</u>

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Staff costs	22,597	22,597
Ministry expenses	2,446	2,446
Motor expenses	3,621	3,621
Premises expenses	19,021	19,021
Insurance	236	236
Postage, printing & stationery	442	442
Travel	1,411	1,411
Professional fees	167	167
Independent examination	990	990
	<u>50,931</u>	<u>50,931</u>

DELESKI GIMENA CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities</i> 2023 £	<i>Total</i> <i>funds</i> 2023 £
Staff costs	22,597	22,597
Ministry expenses	1,998	1,998
Hospitality	250	250
Motor expenses	3,154	3,154
Premises expenses	19,145	19,145
Insurance	227	227
Postage, printing & stationery	979	979
Travel	887	887
Equipment	150	150
Professional fees	308	308
Independent examination	840	840
	50,535	50,535

6. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	900	840

7. Staff costs

	2024 £	2023 £
Wages and salaries	21,939	21,939
Pension costs	658	658
	22,597	22,597

DELESKI GIMENA CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

7. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Employees	1	1

No employee received remuneration amounting to more than £60,000 in either year.

8. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The value of Trustees' remuneration and other benefits was as follows:

		2024	2023
		£	£
Pastor Argo Gindra	Remuneration	21,939	21,939
	Pension contributions paid	658	658

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	128	-
Gift aid recoverable	3,433	650
	3,561	650

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	666	734
Other taxation and social security	387	2,553
Accruals and deferred income	900	690
	1,953	3,977

DELESKI GIMENA CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

11. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	6,170	8,393

Financial assets measured at fair value through income and expenditure comprise bank balances.

12. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds	5,066	53,643	(50,931)	7,778

Statement of funds - prior year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Unrestricted funds				
General Funds	4,664	50,937	(50,535)	5,066

13. Summary of funds

Summary of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	5,066	53,643	(50,931)	7,778

DELESKI GIMENA CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

13. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 September 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2023</i>
	£	£	£	£
General funds	4,664	50,937	(50,535)	5,066
	<u>4,664</u>	<u>50,937</u>	<u>(50,535)</u>	<u>5,066</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Total funds 2024
	£	£
Current assets	9,731	9,731
Creditors due within one year	(1,953)	(1,953)
Total	<u>7,778</u>	<u>7,778</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Current assets	9,043	9,043
Creditors due within one year	(3,977)	(3,977)
Total	<u>5,066</u>	<u>5,066</u>

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £658 (2023 - £658) There were no amounts payable to the fund at the balance sheet date that are included in creditors.

DELESKI GIMENA CHURCH

England & Wales - Charity number 1158365

Accounts

Annual Report and Financial Statements
for the Year Ended 31 August 2023

Deleski Gimena Church

Charity registration number: 1158365

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

DELESKI GIMENA CHURCH

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11

DELESKI GIMENA CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Aivars Stromanis Gints Kodalevs Argo Gindra Anita Gindra
Charity Registration Number	1158365
Principal Office	89 Booth Street Alvaston Derby DE24 8PH
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Barclays Bank plc Sir Frank Whittle Road Derby DE1 9NT

DELESKI GIMENA CHURCH

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During the year, our church "Deleski Gimena" continued to reach out to Roma/Latvian people residing in the UK.

Financial review

Income for the year amounted to £50,937 (2022 - £46,360) and expenditure £50,535 (2022 - £50,023). General funds carried forward were £5,067.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Policy on reserves

The Trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves are actively maintained by the charity.

Plans for future periods

For the next year, our vision is to open more churches around the UK and lead seminars to train people to go and preach the Gospel and help people in need.

Structure, governance and management

Nature of governing document

Deleski Gimena Church is a registered charity, number 1158365, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DELESKI GIMENA CHURCH
TRUSTEES' REPORT (CONTINUED)

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are 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.

The annual report was approved by the Trustees of the charity on 11 June 2024 and signed on its behalf by:

.....
Argo Gindra
Trustee

DELESKI GIMENA CHURCH

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DELESKI GIMENA CHURCH

I report to the Trustees on my examination of the accounts of Deleski Gimena Church for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity Trustees of Deleski Gimena Church 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 Deleski Gimena Church's accounts 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 Deleski Gimena Church 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 accounting 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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

11 June 2024

DELESKI GIMENA CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	50,937	50,937	46,360
Expenditure on:				
Charitable activities	3	<u>50,535</u>	<u>50,535</u>	<u>50,023</u>
Total expenditure		<u>50,535</u>	<u>50,535</u>	<u>50,023</u>
Net income/(expenditure)		<u>402</u>	<u>402</u>	<u>(3,663)</u>
Net movement in funds		402	402	(3,663)
Reconciliation of funds				
Total funds brought forward		<u>4,665</u>	<u>4,665</u>	<u>8,328</u>
Total funds carried forward	8	<u><u>5,067</u></u>	<u><u>5,067</u></u>	<u><u>4,665</u></u>

The notes on pages 7 to 11 form an integral part of these financial statements.

DELESKI GIMENA CHURCH

BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
Current assets			
Debtors	6	650	650
Cash at bank and in hand		<u>8,393</u>	<u>7,748</u>
		9,043	8,398
Creditors: Amounts falling due within one year	7	<u>(3,976)</u>	<u>(3,733)</u>
Net assets		<u>5,067</u>	<u>4,665</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>5,067</u>	<u>4,665</u>
Total funds	8	<u>5,067</u>	<u>4,665</u>

The financial statements on pages 5 to 11 were approved by the Trustees, and authorised for issue on 11 June 2024 and signed on their behalf by:

.....
Argo Gindra
Trustee

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Deleski Gimena Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% on cost
Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	41,646	41,646	40,180
Gift aid reclaimed	9,291	9,291	6,180
	50,937	50,937	46,360

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Ministry expenses		1,998	1,998	1,964
Hospitality		250	250	250
Premises expenses		19,145	19,145	18,340
Motor expenses		3,154	3,154	3,550
Travel		887	887	1,023
Equipment		150	150	170
Postage, print and stationery		979	979	817
Insurance		227	227	226
Professional fees		308	308	306
Independent examination		840	840	780
Staff costs	5	22,597	22,597	22,597
		50,535	50,535	50,023

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

4 Trustees remuneration and expenses

During the year, one trustee has been paid remuneration or has received other benefits from an employment with the charity. The pastor was paid a salary of £21,939 (2022 -£21,939) during the year and received benefits in the form of pension contributions of £658 (2022 - £658).

During the year, no Trustee expenses have been incurred (2021 - £NIL).

5 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	21,939	21,939
Pension costs	658	658
	<u>22,597</u>	<u>22,597</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Employees	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

6 Debtors

	2023	2022
	£	£
Accrued income	<u>650</u>	<u>650</u>

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,553	2,457
Accruals	<u>1,423</u>	<u>1,276</u>
	<u>3,976</u>	<u>3,733</u>

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023 (CONTINUED)

8 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	4,665	50,937	(50,535)	5,067

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	8,328	46,360	(50,023)	4,665

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2023 £
Current assets	9,043	9,043
Current liabilities	(3,976)	(3,976)
Total net assets	5,067	5,067
	Unrestricted funds General £	Total funds at 31 August 2022 £
Current assets	8,398	8,398
Current liabilities	(3,733)	(3,733)
Total net assets	4,665	4,665

DELESKI GIMENA CHURCH

England & Wales - Charity number 1158365

Accounts

Annual Report and Financial Statements
for the Year Ended 31 August 2022

Deleski Gimena Church

Charity registration number: 1158365

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

DELESKI GIMENA CHURCH

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

DELESKI GIMENA CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Aivars Stromanis Gints Kodalevs Argo Gindra Anita Gindra
Charity Registration Number	1158365
Principal Office	89 Booth Street Alvaston Derby DE24 8PH
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Barclays Bank plc Sir Frank Whittle Road Derby DE1 9NT

DELESKI GIMENA CHURCH

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2022.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During the year, our church "Deleski Gimena" continued to reach out to Roma/Latvian people residing in the UK.

Financial review

Income for the year amounted to £46,360 (2021 - £49,461) and expenditure £50,023 (2021 - £44,898). General funds carried forward were £4,665.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Policy on reserves

The Trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves are actively maintained by the charity.

Plans for future periods

For the next year, our vision is to open more churches around the UK and lead seminars to train people to go and preach the Gospel and help people in need.

Structure, governance and management

Nature of governing document

Deleski Gimena Church is a registered charity, number 1158365, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DELESKI GIMENA CHURCH
TRUSTEES' REPORT (CONTINUED)

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are 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.

The annual report was approved by the Trustees of the charity on 3 May 2023 and signed on its behalf by:

.....
Argo Gindra
Trustee

DELESKI GIMENA CHURCH

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DELESKI GIMENA CHURCH

I report to the Trustees on my examination of the accounts of Deleski Gimena Church for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity Trustees of Deleski Gimena Church 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 Deleski Gimena Church's accounts 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 Deleski Gimena Church 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 accounting 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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

3 May 2023

DELESKI GIMENA CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	46,360	46,360	49,461
Expenditure on:				
Charitable activities	3	<u>50,023</u>	<u>50,023</u>	<u>44,898</u>
Total expenditure		<u>50,023</u>	<u>50,023</u>	<u>44,898</u>
Net (expenditure)/income		<u>(3,663)</u>	<u>(3,663)</u>	<u>4,563</u>
Net movement in funds		(3,663)	(3,663)	4,563
Reconciliation of funds				
Total funds brought forward		<u>8,328</u>	<u>8,328</u>	<u>3,765</u>
Total funds carried forward	9	<u><u>4,665</u></u>	<u><u>4,665</u></u>	<u><u>8,328</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.

DELESKI GIMENA CHURCH

BALANCE SHEET AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Current assets			
Debtors	7	650	650
Cash at bank and in hand		<u>7,748</u>	<u>9,775</u>
		8,398	10,425
Creditors: Amounts falling due within one year	8	<u>(3,733)</u>	<u>(2,097)</u>
Net assets		<u>4,665</u>	<u>8,328</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>4,665</u>	<u>8,328</u>
Total funds	9	<u>4,665</u>	<u>8,328</u>

The financial statements on pages 5 to 12 were approved by the Trustees, and authorised for issue on 3 May 2023 and signed on their behalf by:

.....
Argo Gindra
Trustee

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Deleski Gimena Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% on cost
Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	40,180	40,180	46,051
Gift aid reclaimed	6,180	6,180	3,410
	<u>46,360</u>	<u>46,360</u>	<u>49,461</u>

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Ministry expenses		1,964	1,964	2,637
Hospitality		250	250	250
Premises expenses		18,340	18,340	15,780
Motor expenses		3,550	3,550	1,866
Travel		1,023	1,023	-
Equipment		170	170	52
Postage, print and stationery		817	817	481
Insurance		226	226	217
Professional fees		306	306	238
Independent examination		780	780	780
Staff costs	5	<u>22,597</u>	<u>22,597</u>	<u>22,597</u>
		<u>50,023</u>	<u>50,023</u>	<u>44,898</u>

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)

4 Trustees remuneration and expenses

During the year, one Trustee has been paid remuneration or has received other benefits from an employment with the charity. The pastor was paid a salary of £21,939 (2021 -£21,939) during the year and received benefits in the form of pension contributions of £658 (2021 - £658).

During the year, no Trustee expenses have been incurred (2021 - £NIL).

5 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	21,939	21,939
Pension costs	658	658
	<u>22,597</u>	<u>22,597</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Employees	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)

6 Tangible fixed assets

	Computer equipment £	Equipment £	Total £
Cost			
At 1 September 2021	950	8,473	9,423
At 31 August 2022	950	8,473	9,423
Depreciation			
At 1 September 2021	950	8,473	9,423
At 31 August 2022	950	8,473	9,423
Net book value			
At 31 August 2022	-	-	-
At 31 August 2021	-	-	-

7 Debtors

	2022 £	2021 £
Accrued income	650	650

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,457	850
Accruals	1,276	1,247
	3,733	2,097

DELESKI GIMENA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022 (CONTINUED)

9 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
General				
General Funds	<u>8,328</u>	<u>46,360</u>	<u>(50,023)</u>	<u>4,665</u>

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General				
General Funds	<u>3,765</u>	<u>49,461</u>	<u>(44,898)</u>	<u>8,328</u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2022 £
Current assets	8,398	8,398
Current liabilities	<u>(3,733)</u>	<u>(3,733)</u>
Total net assets	<u>4,665</u>	<u>4,665</u>
	Unrestricted funds General £	Total funds at 31 August 2021 £
Current assets	10,425	10,425
Current liabilities	<u>(2,097)</u>	<u>(2,097)</u>
Total net assets	<u>8,328</u>	<u>8,328</u>

DELESKI GIMENA CHURCH

England & Wales - Charity number 1158365

Accounts

Annual Report and Financial Statements
for the Year Ended 31 August 2021

Deleski Gimena Church

Charity registration number: 1158365

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

DELESKI GIMENA CHURCH

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

DELESKI GIMENA CHURCH

Reference and Administrative Details

Trustees	Aivars Stromanis Gints Kodalevs Argo Gindra Anita Gindra
Principal Office	89 Booth Street Alvaston Derby DE24 8PH
Charity Registration Number	1158365
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Barclays Bank plc Sir Frank Whittle Road Derby DE1 9NT

DELESKI GIMENA CHURCH

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2021.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During the year, our church "Deleski Gimena" continued to reach out to Roma/Latvian people residing in the UK.

Financial review

Income for the year amounted to £49,461 (2020 - £41,698) and expenditure £44,898 (2020 - £43,392). The surplus was added to funds brought forward with general funds being £8,328 at the year end.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Policy on reserves

The Trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves are actively maintained by the charity.

Plans for future periods

For the next year, our vision is to open more churches around the UK and lead seminars to train people to go and preach the Gospel and help people in need.

Structure, governance and management

Nature of governing document

Deleski Gimena Church is a registered charity, number 1158365, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DELESKI GIMENA CHURCH

Trustees' Report

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are 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.

The annual report was approved by the Trustees of the charity on 20 April 2022 and signed on its behalf by:

.....
Argo Gindra
Trustee

DELESKI GIMENA CHURCH

Independent Examiner's Report to the trustees of Deleski Gimena Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Deleski Gimena Church 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 Deleski Gimena Church's accounts 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 Deleski Gimena Church 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 accounting 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.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

20 April 2022

DELESKI GIMENA CHURCH

Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	49,461	49,461	41,698
Expenditure on:				
Charitable activities	3	<u>44,898</u>	<u>44,898</u>	<u>43,392</u>
Total expenditure		<u>44,898</u>	<u>44,898</u>	<u>43,392</u>
Net income/(expenditure)		<u>4,563</u>	<u>4,563</u>	<u>(1,694)</u>
Net movement in funds		4,563	4,563	(1,694)
Reconciliation of funds				
Total funds brought forward		<u>3,765</u>	<u>3,765</u>	<u>5,459</u>
Total funds carried forward	9	<u><u>8,328</u></u>	<u><u>8,328</u></u>	<u><u>3,765</u></u>

DELESKI GIMENA CHURCH

Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Current assets			
Debtors	7	650	650
Cash at bank and in hand		<u>9,775</u>	<u>5,539</u>
		10,425	6,189
Creditors: Amounts falling due within one year	8	<u>(2,097)</u>	<u>(2,424)</u>
Net assets		<u>8,328</u>	<u>3,765</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>8,328</u>	<u>3,765</u>
Total funds	9	<u>8,328</u>	<u>3,765</u>

The financial statements on pages 5 to 12 were approved by the Trustees, and authorised for issue on 20 April 2022 and signed on their behalf by:

.....
Argo Gindra
Trustee

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Deleski Gimena Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% on cost
Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2021

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations	46,051	46,051	32,438
Gift aid reclaimed	3,410	3,410	9,260
	<u>49,461</u>	<u>49,461</u>	<u>41,698</u>

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Ministry expenses		2,637	2,637	1,241
Hospitality		250	250	250
Premises expenses		15,780	15,780	14,425
Motor expenses		1,866	1,866	2,765
Travel		-	-	153
Equipment		52	52	530
Postage, print and stationery		481	481	324
Insurance		217	217	216
Professional fees		238	238	189
Independent examination		780	780	750
Depreciation, amortisation and other similar costs		-	-	500
Staff costs	5	<u>22,597</u>	<u>22,597</u>	<u>22,049</u>
		<u>44,898</u>	<u>44,898</u>	<u>43,392</u>

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2021

4 Trustees remuneration and expenses

During the year, one trustee has been paid remuneration or has received other benefits from an employment with the charity. The pastor was paid a salary of £21,939 (2020 -£21,939) during the year and received benefits in the form of pension contributions of £658 (2020 - £110).

During the year, no Trustee expenses have been incurred (2020 - £NIL).

5 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	21,939	21,939
Pension costs	658	110
	<u>22,597</u>	<u>22,049</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Employees	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2021

6 Tangible fixed assets

	Computer equipment £	Equipment £	Total £
Cost			
At 1 September 2020	950	8,473	9,423
At 31 August 2021	950	8,473	9,423
Depreciation			
At 1 September 2020	950	8,473	9,423
At 31 August 2021	950	8,473	9,423
Net book value			
At 31 August 2021	-	-	-
At 31 August 2020	-	-	-

7 Debtors

	2021 £	2020 £
Accrued income	650	650

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	850	1,080
Pension scheme creditor	-	128
Accruals	1,247	1,216
	2,097	2,424

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2021

9 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	3,765	49,461	(44,898)	8,328

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
<i>General</i>				
General Funds	5,459	41,698	(43,392)	3,765

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2021 £
Current assets	10,425	10,425
Current liabilities	(2,097)	(2,097)
Total net assets	8,328	8,328
	Unrestricted funds General £	Total funds at 31 August 2020 £
Current assets	6,189	6,189
Current liabilities	(2,424)	(2,424)
Total net assets	3,765	3,765

DELESKI GIMENA CHURCH

England & Wales - Charity number 1158365

Accounts

Annual Report and Financial Statements
for the Year Ended 31 August 2020

Deleski Gimena Church

Charity registration number: 1158365

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

DELESKI GIMENA CHURCH

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

DELESKI GIMENA CHURCH

Reference and Administrative Details

Trustees	Aivars Stromanis Gints Kodalevs Argo Gindra Anita Gindra
Principal Office	89 Booth Street Alvaston Derby DE24 8PH
Charity Registration Number	1158365
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Barclays Bank plc Sir Frank Whittle Road Derby DE1 9NT

DELESKI GIMENA CHURCH

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2020.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian faith.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During the year, our church "Deleski Gimena" continued to reach out to Roma/Latvian people residing in the UK.

Financial review

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Policy on reserves

The trustees have determined that, in line with their belief that God provides for the work to which He calls His people, no reserves are actively maintained by the charity.

Plans for future periods

Aims and key objectives for future periods

For the next year, our vision is to open more churches around the UK and lead seminars to train people to go and preach the Gospel and help people in need.

Structure, governance and management

Nature of governing document

Deleski Gimena Church is a registered charity, number 1158365, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

DELESKI GIMENA CHURCH

Trustees' Report

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are 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.

The annual report was approved by the Trustees of the charity on 24 May 2021 and signed on its behalf by:

.....
Argo Gindra
Trustee

DELESKI GIMENA CHURCH

Independent Examiner's Report to the trustees of Deleski Gimena Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Deleski Gimena Church 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 Deleski Gimena Church's accounts 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 Deleski Gimena Church 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 accounting 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.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

24 May 2021

DELESKI GIMENA CHURCH

Statement of Financial Activities for the Year Ended 31 August 2020

	Note	Unrestricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies	2	41,698	41,698	52,219
Expenditure on:				
Charitable activities	3	<u>43,392</u>	<u>43,392</u>	<u>56,220</u>
Total expenditure		<u>43,392</u>	<u>43,392</u>	<u>56,220</u>
Net expenditure		<u>(1,694)</u>	<u>(1,694)</u>	<u>(4,001)</u>
Net movement in funds		(1,694)	(1,694)	(4,001)
Reconciliation of funds				
Total funds brought forward		<u>5,459</u>	<u>5,459</u>	<u>9,460</u>
Total funds carried forward	9	<u><u>3,765</u></u>	<u><u>3,765</u></u>	<u><u>5,459</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.

DELESKI GIMENA CHURCH

Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	6	-	500
Current assets			
Debtors	7	650	650
Cash at bank and in hand		<u>5,539</u>	<u>6,079</u>
		6,189	6,729
Creditors: Amounts falling due within one year	8	<u>(2,424)</u>	<u>(1,770)</u>
Net current assets		<u>3,765</u>	<u>4,959</u>
Net assets		<u>3,765</u>	<u>5,459</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,765</u>	<u>5,459</u>
Total funds	9	<u>3,765</u>	<u>5,459</u>

The financial statements on pages 5 to 12 were approved by the Trustees, and authorised for issue on 24 May 2021 and signed on their behalf by:

.....
Argo Gindra
Trustee

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Deleski Gimena Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2020

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% on cost
Equipment	25% on cost

Trade debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2020

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations	32,438	32,438	41,952
Gift aid reclaimed	9,260	9,260	10,267
	<u>41,698</u>	<u>41,698</u>	<u>52,219</u>

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2020 £	Total 2019 £
Ministry expenses		1,241	1,241	5,476
Hospitality		250	250	521
Premises expenses		14,425	14,425	20,355
Motor expenses		2,765	2,765	4,360
Travel		153	153	251
Equipment		530	530	527
Postage, print and stationery		324	324	198
Insurance		216	216	225
Professional fees		189	189	189
Independent examination		750	750	720
Depreciation, amortisation and other similar costs		500	500	1,459
Staff costs	5	<u>22,049</u>	<u>22,049</u>	<u>21,939</u>
		<u>43,392</u>	<u>43,392</u>	<u>56,220</u>

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2020

4 Trustees remuneration and expenses

During the year, one trustee has been paid remuneration or has received other benefits from an employment with the charity. The pastor was paid a salary of £21,939 (2019 -£21,939) during the year and received benefits in the form of pension contributions of £110 (2019 - £NIL).

During the year ended 31 August 2020, no Trustee expenses have been incurred (2019 - £NIL).

5 Staff costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Staff costs during the year were:		
Wages and salaries	21,939	21,939
Pension costs	110	-
	<u>22,049</u>	<u>21,939</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020	2019
	No	No
Employees	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2020

6 Tangible fixed assets

	Computer equipment £	Equipment £	Total £
Cost			
At 1 September 2019	950	8,473	9,423
At 31 August 2020	950	8,473	9,423
Depreciation			
At 1 September 2019	950	7,973	8,923
Charge for the year	-	500	500
At 31 August 2020	950	8,473	9,423
Net book value			
At 31 August 2020	-	-	-
At 31 August 2019	-	500	500

7 Debtors

	2020 £	2019 £
Accrued income	650	650

8 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	1,080	555
Pension scheme creditor	128	-
Accruals	1,216	1,215
	2,424	1,770

DELESKI GIMENA CHURCH

Notes to the Financial Statements for the Year Ended 31 August 2020

9 Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
<i>General</i>				
General Funds	5,459	41,698	(43,392)	3,765

	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Balance at 31 August 2019 £
Unrestricted funds				
<i>General</i>				
General Funds	9,460	52,219	(56,220)	5,459

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2020 £
Current assets	6,189	6,189
Current liabilities	(2,424)	(2,424)
Total net assets	3,765	3,765
	Unrestricted funds General £	Total funds at 31 August 2019 £
Tangible fixed assets	500	500
Current assets	6,729	6,729
Current liabilities	(1,770)	(1,770)
Total net assets	5,459	5,459