

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

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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.

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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
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24 May 2021

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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>

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.

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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>

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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	<u>110</u>	<u>-</u>
	<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 No	2019 No
Employees	<u>1</u>	<u>1</u>

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

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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

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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				
General				
General Funds	<u>5,459</u>	<u>41,698</u>	<u>(43,392)</u>	<u>3,765</u>

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

10 Analysis of net assets between funds

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