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**DELESKI GIMENA CHURCH**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

# **DELESKI GIMENA CHURCH**

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

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

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/> 53,643 <hr/>	<hr/> 53,643 <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>

### 4. Analysis of expenditure on charitable activities

#### Summary by fund type

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

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

### 5. Analysis of expenditure by activities

	<b>Activities undertaken directly 2024 £</b>	<b>Total funds 2024 £</b>
Direct costs - Charitable activities	<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

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	22,597	<b>22,597</b>
Ministry expenses	2,446	<b>2,446</b>
Motor expenses	3,621	<b>3,621</b>
Premises expenses	19,021	<b>19,021</b>
Insurance	236	<b>236</b>
Postage, printing & stationery	442	<b>442</b>
Travel	1,411	<b>1,411</b>
Professional fees	167	<b>167</b>
Independent examination	990	<b>990</b>
	<u>50,931</u>	<u><b>50,931</b></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 2023 £</i>	<i>Total funds 2023 £</i>
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
	<u>50,535</u>	<u>50,535</u>

### 6. Independent examiner's remuneration

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

### 7. Staff costs

	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	<b>21,939</b>	<b>21,939</b>
Pension costs	<b>658</b>	<b>658</b>
	<u><b>22,597</b></u>	<u><b>22,597</b></u>

# 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 No.	2023 No.
Employees	<u>1</u>	<u>1</u>

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 £
<b>Due within one year</b>		
Prepayments and accrued income	128	-
Gift aid recoverable	3,433	650
	<u>3,561</u>	<u>650</u>

### 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
	<u>1,953</u>	<u>3,977</u>

# DELESKI GIMENA CHURCH

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

### 11. Financial instruments

	2024 £	2023 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>6,170</u>	<u>8,393</u>

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 £
<b>Unrestricted funds</b>				
General Funds	<u>5,066</u>	<u>53,643</u>	<u>(50,931)</u>	<u>7,778</u>

#### Statement of funds - prior year

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

### 13. Summary of funds

#### Summary of funds - current year

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

# 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

### 14. Analysis of net assets between funds

#### Analysis of net assets between funds - current period

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

#### 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)
<b>Total</b>	<b>5,066</b>	<b>5,066</b>

### 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.

