

THE ASSOCIATION OF DELIA'S FRIENDS

England & Wales · Charity number 1186091

Details

Status Registered

Legal form CIO

Registered 2019-11-01

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

Contact

Address 416 Ashingdon Road
Rochford
SS4 3EW

Phone 07767363445

Email davidfconway@hotmail.co.uk

Website associationofdeliasfriends.ngo

Activities

Objects: THE RELIEF OF POVERTY, SICKNESS AND DISTRESS PRIMARILY AMONGST CHILDREN WHO ARE ORPHANS IN ROMANIA, MAINLY BUT NOT EXCLUSIVELY, BY THE PROVISION OF FINANCIAL ASSISTANCE AND BASIC NECESSITIES, SUCH AS FOOD, CLOTHING AND MEDICAL EQUIPMENT. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ROMANIA MAINLY, BUT NOT EXCLUSIVELY, THROUGH THE PROVISION OF A WORSHIP SPACE AND DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN FAITH.

Activities: The charity works in Romania to provide the relief of poverty, sickness and distress primarily amongst children, orphans and the poor and needy families by the provision of basic necessities like food, medicines, clothes and financial assistance. The charity also is involved in the advancement of the Christian faith in Romania by making available literature about the Christian faith.

Classification

- **How:** Provides Other Finance, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Romania

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,611	£10,580	-	-
2024-03-31	£8,528	£8,933	-	-
2023-03-31	£10,335	£10,050	-	-
2022-03-31	£8,151	£8,660	-	-
2021-03-31	£26,100	£11,800	-	-

Trustees

Name	Role	Appointed
David Frank Conway	Chair	2019-11-01
Alina Natasha Bourke		2019-11-01
JANET MIRTHA PARDO SOLIZ		2019-11-01
Sonia Joan Newland		2019-11-01

THE ASSOCIATION OF DELIA'S FRIENDS

England & Wales - Charity number 1186091

Accounts

The Association of Delia's Friends

Report and Accounts

Year ended 31 March 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**THE ASSOCIATION OF DELIA'S FRIENDS
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

ADDRESS FOR CORRESPONDENCE	416 Ashingdon Road Rochford SS4 3EW
GOVERNING DOCUMENT	CIO Constitution dated October 2019
CHARITY REGISTRATION NUMBER	1186091
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Alina Bourke David Conway Sonia Newland Janet Pardo Soliz
BANKERS	Metro Bank PLC
ACCOUNTANT	Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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THE ASSOCIATION OF DELIA'S FRIENDS

REPORT OF THE TRUSTEES FOR THE YEAR END 31ST MARCH 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31st March 2025

Objects of the Charity

The Charity is governed by a constitution and is constituted as a charitable incorporated organisation. The Charity's principal objects as set out in the governing document are:

- a) To relieve poverty, sickness and distress amongst children in Romania mainly, but not exclusively.
- b) To advance the Christian faith in Romania mainly, but not exclusively,

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

- a) Through another charity we work with, volunteers travelled to Barlad and took monies to buy food, nappies, toothpaste, soap, wipes, sweets, and presents for several families and orphanage children who were struggling to survive and feed their children. It is hoped that other charities will continue to support these families and others in the area.
- b) Since we formed the charity, we have been able to pay the rental for the first space we had and the second space and now a larger space for the day centre. We started with two children, and we now have over fifty attending at different sessions on different days throughout the week. The children have special needs and other disabilities and are between three and sixteen years of age. Without the centre there would be nowhere for these children to go but stay at home being looked after by their families. This is due to these children being classed outside the educational system because of their special needs and disabilities. The centre provides a meal and snacks for the children who attend, some of whom will not have any other food in the day, so we have been able to help with this as well.
- c) In preparation for Christmas, we raised and sent funds to Salvation Army Romania for their Angel Tree Appeal which provides clothes, food, toys etc for under privileged children in the towns and villages in Romania. This is such a worthwhile thing helping others in Romania.
- d) We have been able to provide clothes for destitute children that another charity is helping.
- e) We paid for transport and hospital assistance to take a little girl who has a cleft lip, palate and associated complications for treatment by surgeons to the specialist hospital in Iasi on two occasions. She is ten years old and has had many operations and has many more to come to work on her mouth and face. The Chairman first met this girl when she was months old and asked what he could do for her. Fortunately, he knew of a British surgeon who was already working voluntarily with his team in Romania and he was willing to help her and others and also train Romanian surgeons in his speciality.
- f) As we now have a good number of talented youngsters, we decided to organise a nativity play last year and we decided to do the same this year with the permission of the local

authorities and Churches. This was a great outreach and get-together for the children to celebrate this special occasion.

- g) There were very serious floods in October in the area we operate around Barlad so we were able to send funds over to Salvation Army Romania to help affected families to reinstate their homes and personal belongings.
- h) One girl we have known most of her sixteen years who has congenital cataracts and lost sight in one eye as nothing was done for her in the orphanage and was left with hardly any sight in the other eye. We have been able to help her, and she is having operations in this eye and that did not go as planned. Through contacts we managed to get her to another prominent surgeon in Bucharest who is now carrying out operations to gain some sight as she is totally blind at the moment.
- i) We have prepared two newsletters in this year with the assistance of Ruth Cooper who has done a fantastic job editing and organising their printing.
- j) We belong to 31/8 who are an organisation helping charities with safeguarding issues.
- k) Stewardship go through our accounts and prepare the necessary documents for us to compile our annual returns to submit to the Charity Commission.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial Review.

During this year spanning twelve months income amounted to £7,611 and expenditure amounted to £10,580, the difference due to the increase cost of the rent of the new space. As a result, the cash held by the charity was £10,731, all of which was unrestricted funds and can be used for any charitable purpose

Reserves Policy

The Trustees have determined that the charity should aim to hold unrestricted cash of no less than £7,000 so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end the charity held unrestricted cash of £10,731 and the charity is complying with its reserve policy. The trustees are holding additional funds for the main purpose of paying for the yearly rental of the Delia's Friends Day Centre. No funds are in deficit.

Future Proposals

We propose to continue funding the rent of Delia's Friends Day Centre and to help the children to get their medical needs dealt with where possible. This involves locating and meeting paediatric specialists in the specified fields to help the children. We are also looking to help another charity who house five young people who live in a house together like a family with carers so they can have a normal family life. We are looking to send some items over again but are exploring the best way so borders and taxes do not present problems like previously. We are also looking to work closer with Salvation Army in Romania who are working with street children and homeless families and also refugees from Ukraine who are coming to settle in Romania.

Governance

Responsibility for setting the policy and making operational decisions rest with the trustees who meet regularly and are in touch via telephone, face time etc to monitor the activities of the charity. Responsibility for the day to day running of the charity has been delegated to a senior management team led by the Chairman, David Conway. New trustees can be recruited and appointed by the exiting trustees by a majority vote.

Organisational Structure

The Charity has appointed different trustees with specific tasks, and we have regular meetings to come together to listen to the specific tasks of each trustee.

Relationships with other charities and related parties

We work closely with a number of other charities working in Romania with orphanages, hospitals, children's homes and day centres and much more. In this way we can all help each other to help as one where the real need is.

Risk Statement

The charity is exposed to various risks – be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. The charity also belongs to 31/8 mentioned above who are an independent Christian safeguarding charity offering a complete safeguarding solution. All the organisations we partner with are fully checked by us to ensure all safeguarding procedures are in place and have been followed.

Responsibilities of trustees

Charity law requires us as trustees to prepare financial statements for each accounting year which records the receipts and payments of the charity for the year. We use Stewardship to check and put our accounts together ready for submission to the Charity Commission

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees and signed on their behalf by:

David Conway 
David Conway (Oct 16, 2025 22:18:50 GMT+1)

Date Oct 16, 2025

ACCOUNTANT'S REPORT ON THE FINANCIAL STATEMENTS OF AN UNAUDITED CHARITY

Accountant's Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of The Association of Delia's Friends for the year ended 31 March 2025.

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of the charity for the year ended 31 March 2025, as set out on pages 6 to 8, from the accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of the charity, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of the charity and state those matters that we have agreed to state to the Trustees of the charity. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees as a body for our work or for this report.

It is your duty to ensure that the charity has kept adequate records and to prepare statutory accounts that meet the requirements of the Charities Act 2011 for the charity. You consider that the charity is exempt from the statutory audit requirement for the year and is eligible to prepare 'Receipts and Payments' accounts.

We have not been instructed to carry out an audit or review of the accounts of the charity. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Gill Partridge
Gill Partridge (Oct 20, 2025 11:50:04 GMT+1)
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Dated: Oct 20, 2025

THE ASSOCIATION OF DELIA'S FRIENDS
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds		Restricted Funds	Total 2025	Total 2024
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		4,928	-	1,331	6,259	6,821
Gift aid receipts		1,237	-	-	1,237	1,513
Interest		116	-	-	116	145
Other		-	-	-	-	50
Total receipts		6,280	-	1,331	7,611	8,528
Payments						
Payments in relation to charitable activities undertaken directly	2	731	-	-	731	739
Grants paid in relation to charitable activities undertaken by others	3	8,518	-	1,331	9,849	8,194
Total payments		9,249	-	1,331	10,580	8,933
Net of receipts / (payments) before transfers		(2,969)	-	-	(2,969)	(404)
Transfers between funds	5	-	-	-	-	-
Net movement in funds		(2,969)	-	-	(2,969)	(404)
Cash funds as at last year end		13,700	-	-	13,700	14,104
Cash funds at this year end	A	10,731	-	-	10,731	13,700

The notes on page 8 form part of these accounts.

THE ASSOCIATION OF DELIA'S FRIENDS
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2025

	<u>Unrestricted Funds</u>			Total 2025 £	Total 2024 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Current account	960	-	-	960	1,250
Deposit account	9,771	-	-	9,771	12,449
	<u>10,731</u>	<u>-</u>	<u>-</u>	<u>10,731</u>	<u>13,700</u>
B Other monetary assets					
Gift aid due to charity	1,031	-	-	1,031	1,237
	<u>1,031</u>	<u>-</u>	<u>-</u>	<u>1,031</u>	<u>1,237</u>
C Liabilities					
Falling due within one year:					
Fee for Independent Examination	420	-	-	420	408
	<u>420</u>	<u>-</u>	<u>-</u>	<u>420</u>	<u>408</u>

D Assets retained for charity's own use

The charity does not own any assets.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by David Conway date Oct 16, 2025
David Conway (Oct 16, 2025 22:18:50 GMT+1)
 David Conway

The notes on page 8 form part of these accounts.

THE ASSOCIATION OF DELIA'S FRIENDS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds		Restricted Funds	Total 2025	Total 2024
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Administration, support and office costs	329	-	-	329	198
Professional fees and subscriptions	-	-	-	-	145
Governance	402	-	-	402	396
	<u>731</u>	<u>-</u>	<u>-</u>	<u>731</u>	<u>739</u>

3 Grants and gifts paid to others

Organisations:					
Delia Foundation	7,860	-	1,331	9,191	7,522
Mission Romania [Salvation Army]	300	-	-	300	250
Good News for Romania	358	-	-	358	422
	<u>8,518</u>	<u>-</u>	<u>1,331</u>	<u>9,849</u>	<u>8,194</u>

4 Transactions with related parties

No payments were made to trustees or persons related to them, except for reimbursement of expenses paid out on behalf of the charity.

5 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	13,700	6,280	(9,249)	-	10,731
	<u>13,700</u>	<u>6,280</u>	<u>(9,249)</u>	<u>-</u>	<u>10,731</u>
Restricted funds					
Child Sponsorship	-	1,331	(1,331)	-	-
	<u>-</u>	<u>1,331</u>	<u>(1,331)</u>	<u>-</u>	<u>-</u>
Total funds	<u>13,700</u>	<u>7,611</u>	<u>(10,580)</u>	<u>-</u>	<u>10,731</u>

Child sponsorship is a fundraising method that helps to support not only the sponsored children in Delia's Centre, but also their communities.

THE ASSOCIATION OF DELIA'S FRIENDS

England & Wales - Charity number 1186091

Accounts

The Association of Delia's Friends

Report and Accounts

Year ended 31 March 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**THE ASSOCIATION OF DELIA'S FRIENDS
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

ADDRESS FOR CORRESPONDENCE	416 Ashingdon Road Rochford SS4 3EW
GOVERNING DOCUMENT	CIO Constitution dated October 2019
CHARITY REGISTRATION NUMBER	1186091
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Alina Bourke David Conway Sonia Newland Janet Pardo Soliz
BANKERS	Metro Bank PLC
ACCOUNTANT	Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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THE ASSOCIATION OF DELIA'S FRIENDS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

Objects of the charity

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- a) to relieve poverty, sickness and distress amongst children in Romania mainly, but not exclusively
- b) to advance the Christian faith in Romania mainly, but not exclusively.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

a) Through another charity we work with, volunteers travelled to Barlad and bought food, nappies, toothpaste, soap, wipes, sweets and presents, for a number orphanage children and families who were struggling to survive and feed their children. It is hoped that other charities will continue to support these families and others in the area.

b) Since we formed the charity we have been able to pay the rental for the first space we had, and now a larger space, for the day centre. We started with two children and we now have forty six attending at different sessions on different days throughout the week. The children have special needs and other disabilities and are between three and sixteen years of age. Without the centre there would be nowhere for these children to go but stay at home being looked after by their families. This is due to these children being classed outside the educational system because of their special needs and disabilities. The centre provides a meal and snacks for the children who attend, some of whom will not have any other food in the day so we have been able to help with this as well.

c) In preparation for Christmas we raised and sent funds to Salvation Army Romania for their Angel Tree Appeal which provides clothes, food and toys etc for under privileged children in the towns and villages in Romania. This is such a worthwhile thing helping others in Romania.

d) We have been able to fund therapy assistance for one of our children who, with her siblings, was taken away from their parents and put in the orphanage and is now fostered.

e) We have been able to purchase food and winter clothes for two other foster children we have known since babies in the orphanage.

f) We helped another charity who support a village family and we purchased sets of warm pyjamas for the winter time.

g) We paid for transport to take a little girl who had cleft palate treatment by our Surgeon to the specialist hospital in Brasov.

h) As we now have a good number of talented youngsters we decided to organise a nativity play, get together and party for the children to celebrate this special occasion.

i) In March we had eight birthday children so we made an effort to celebrate their special day by having a group party with all children invited and each child having their own individual cake, party hats, drinks and games.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income decreased by £1,810, to £8,530, and expenditure decreased by £1,120, to £8,930. As a result the cash held by the charity decreased by £400, to £13,700, of which all is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £7,000 so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £13,700 and the charity is complying with its reserves policy, holding additional funds for the main purpose of paying for the yearly rental of the Delia's Friends day centre.

Future proposals

We propose to continue funding the rent of Delia's Friends day centre and to help the children to get their medical needs dealt with where possible. This involves locating and meeting paediatric specialists in the specified fields to help the children. We are also looking to help another charity who houses five young people who live in a house together like a family with carers so they can have a normal family life. We are looking to send some items over again but are exploring the best way so borders and taxes do not present problems like previously. We are also looking to work closer with Salvation Army in Romania who are working with street children and homeless families and also refugees from Ukraine who are coming to settle in Romania.

Governance

Responsibility for setting the policy and making operational decisions rest with the trustees who meet regularly and are in touch via telephone, face time etc to monitor the activities of the charity. Responsibility for the day to day running of the charity has been delegated to a senior management team led by the Chairman, David Conway. New trustees can be recruited and appointed by the exiting trustees by a majority vote.

Organisational structure

The Charity has appointed different trustees with specific tasks and we have regular meetings to come together to listen to the specific tasks of each trustee.

Relationships with other charities and related parties

We work closely with a number of other charities working in Romania with orphanages, hospitals, children's homes and day centres and much more. In this way we can all help each other to help as one where the real need is.

Risk Statement

The charity is exposed to various risks – be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. The charity also belongs to Thirty One Eight who are an independent Christian safeguarding charity offering a complete safeguarding solution. All the organisations we partner with are fully checked by us to ensure all safeguarding procedures are in place and have been followed.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

David Conway

David Conway (Oct 29, 2024 15:46 GMT)

David Conway

Date: Oct 29, 2024

ACCOUNTANT'S REPORT ON THE FINANCIAL STATEMENTS OF AN UNAUDITED CHARITY

Accountant's Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of The Association of Delia's Friends for the year ended 31 March 2024.

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of the charity for the year ended 31 March 2024, as set out on pages 6 to 8, from the accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of the charity, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of the charity and state those matters that we have agreed to state to the Trustees of the charity. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees as a body for our work or for this report.

It is your duty to ensure that the charity has kept adequate records and to prepare statutory accounts that meet the requirements of the Charities Act 2011 for the charity. You consider that the charity is exempt from the statutory audit requirement for the year and is eligible to prepare 'Receipts and Payments' accounts.

We have not been instructed to carry out an audit or review of the accounts of the charity. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.


Stewardship (Oct 29, 2024 16:33 GMT)

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Dated: Oct 29, 2024

THE ASSOCIATION OF DELIA'S FRIENDS
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		5,604	-	1,217	6,821	8,361
Gift aid receipts		1,513	-	-	1,513	1,454
Interest		145	-	-	145	41
Other		50	-	-	50	478
Total receipts		7,311	-	1,217	8,528	10,335
Payments						
Payments in relation to charitable activities undertaken directly	2	739	-	-	739	708
Grants paid in relation to charitable activities undertaken by others	3	6,823	-	1,371	8,194	9,342
Total payments		7,562	-	1,371	8,933	10,050
Net of receipts / (payments) before transfers		(250)	-	(154)	(404)	285
Transfers between funds	5	(154)	-	154	-	-
Net movement in funds		(404)	-	-	(404)	285
Cash funds as at last year end		14,104	-	-	14,104	13,819
Cash funds at this year end	A	13,700	-	-	13,700	14,104

The notes on page 8 form part of these accounts.

THE ASSOCIATION OF DELIA'S FRIENDS
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2024

	<u>Unrestricted Funds</u>			Total 2024 £	Total 2023 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Current account	1,250	-	-	1,250	300
Deposit account	12,449	-	-	12,449	13,804
	<u>13,700</u>	<u>-</u>	<u>-</u>	<u>13,700</u>	<u>14,104</u>
B Other monetary assets					
Gift aid due to charity	1,237	-	-	1,237	1,493
	<u>1,237</u>	<u>-</u>	<u>-</u>	<u>1,237</u>	<u>1,493</u>
C Liabilities					
Falling due within one year:					
Fee for Independent Examination	408	-	-	408	396
Accrued expenses	-	-	-	-	-
	<u>408</u>	<u>-</u>	<u>-</u>	<u>408</u>	<u>396</u>

D Assets retained for charity's own use

The charity does not own any assets.

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf

by David Conway date Oct 29, 2024
David Conway (Oct 29, 2024 15:46 GMT)
David Conway

The notes on page 8 form part of these accounts.

THE ASSOCIATION OF DELIA'S FRIENDS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Administration, support and office costs	198	-	-	198	189
Professional fees and subscriptions	145	-	-	145	129
Governance	396	-	-	396	390
	<u>739</u>	<u>-</u>	<u>-</u>	<u>739</u>	<u>708</u>

3 Grants and gifts paid to others

Organisations:					
Delia Foundation	6,151	-	1,371	7,522	7,902
Mission Romania [Salvation Army]	250	-	-	250	690
Good News for Romania	422	-	-	422	750
	<u>6,823</u>	<u>-</u>	<u>1,371</u>	<u>8,194</u>	<u>9,342</u>

4 Transactions with related parties

No payments were made to trustees or persons related to them, except for reimbursement of expenses paid out on behalf of the charity.

5 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	14,104	7,311	(7,562)	(154)	13,700
	<u>14,104</u>	<u>7,311</u>	<u>(7,562)</u>	<u>(154)</u>	<u>13,700</u>
Restricted funds					
Child sponsorship	-	1,217	(1,371)	154	-
	<u>-</u>	<u>1,217</u>	<u>(1,371)</u>	<u>154</u>	<u>-</u>
Total funds	<u>14,104</u>	<u>8,528</u>	<u>(8,933)</u>	<u>-</u>	<u>13,700</u>

Child sponsorship is a fundraising method that helps to support not only the sponsored children in Delia's Centre, but also their communities.

THE ASSOCIATION OF DELIA'S FRIENDS

England & Wales - Charity number 1186091

Accounts

The Association of Delia's Friends

Report and Accounts

Year ended 31 March 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**THE ASSOCIATION OF DELIA'S FRIENDS
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

ADDRESS FOR CORRESPONDENCE	416 Ashingdon Road Rochford SS4 3EW
GOVERNING DOCUMENT	CIO Constitution dated October 2019
CHARITY REGISTRATION NUMBER	1186091
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Alina Bourke David Conway Sonia Newland Janet Pardo Soliz
BANKERS	Metro Bank PLC
ACCOUNTANT	Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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THE ASSOCIATION OF DELIA'S FRIENDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 March 2023.

Objects of the charity

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- a) to relieve poverty, sickness and distress amongst children in Romania mainly, but not exclusively
- b) to advance the Christian faith in Romania mainly, but not exclusively.

Review of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

a) Through another charity we work with, volunteers travelled to Barlad and bought food, nappies, toothpaste, soap, wipes, sweets and presents, for a number of orphanage children and families who were struggling to survive and feed their children. It is hoped that other charities will continue to support these families and others in the area.

Through this charity we also helped them repair and restore one of the families' old cob-built shacks otherwise they would have been homeless and have to live on the street.

b) Since we formed the charity we have been able to pay the rent for the first space we had, and now a larger space, for the day centre. We started with two children and we now have forty two attending at different sessions on different days throughout the week. The children have special needs and other disabilities and are between two and fifteen years of age. Without the centre there would be nowhere for these children to go but stay at home being looked after by their families. This is due to these children being classed as outside the educational system because of their special needs and disabilities. The centre provides a meal and snacks for the children who attend, some of whom will not have any other food in the day so we have been able to provide food for three months as well.

c) We worked with Salvation Army Romania and donated funds to them to help them purchase food, clothes, necessities and more for their people and volunteers to give to families who came over the border from Ukraine to help them survive after losing everything. This was mainly women and children as the men had to stay behind and fight.

d) In preparation for Christmas, we raised and sent funds to Salvation Army Romania for their Angel Tree Appeal which provides clothes, food and toys for under privileged children in the towns and villages in Romania.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income increased by £2,200, to £10,300, and expenditure increased by £1,400, to £10,000. As a result the cash held by the charity increased by £300, to £14,100, of which all is unrestricted and can be used for any charitable purpose.

Reserves policy

The Trustees have determined that the charity should aim to hold unrestricted cash of no less than £7,000 so that the charity could continue to operate should income and / or expenditure were to vary adversely. At the year end the charity held mainly unrestricted cash of £14,100 and the charity is complying with its reserve policy, holding additional funds for the main purpose of paying for the yearly rental of the Delia's Friends day centre.

COVID-19

Prior to Covid 19 the trustees travelled to Barlad, Romania every three months to assess the needs and support required and to arrange support and donations to the poor, sick and needy families. The Chairman returned on 26th February 2020 which is the last visit we have been able to do due to the travel restrictions here and there and illness of some of the trustees. Like most charities and companies we have been working remotely with face time, zoom etc and have been maintaining our usual support and running of the day centre. We are hoping to return during 2023 to maintain our regular visits.

Future proposals

We propose to continue funding the rent of Delia's Friends day centre and to help the children to get their medical needs dealt with where possible. This involves locating and meeting paediatric specialists in the specified fields to help the children. We are also looking to help another charity who houses five young people who live in a house together like a family with carers so they can have a normal family life. We are looking to send some items over again but are exploring the best way so borders and taxes do not present problems like previously. We are also looking to work closer with Salvation Army in Romania who are working with street children and homeless families and also refugees from Ukraine who are coming to settle in Romania.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team led by the Chairman, David Conway. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Organisational structure

The Charity has appointed different trustees with specific tasks and we have regular meetings to come together to listen to the specific tasks of each trustee.

Relationships with other charities and related parties

We work closely with a number of other charities working in Romania with orphanages, hospitals, children's homes and day centres and much more. In this way we can all help each other to help as one where the real need is.

Risk statement

The charity is exposed to various risks – be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. The charity also belongs to Thirty One Eight who are an independent Christian safeguarding charity offering a complete safeguarding solution. All the organisations we partner with are fully checked by us to ensure all safeguarding procedures are in place and have been followed.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

David Conway

Date: 15 September 2023

ACCOUNTANT'S REPORT ON THE FINANCIAL STATEMENTS OF AN UNAUDITED CHARITY

Accountant's Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of The Association of Delia's Friends for the year ended 31 March 2023.

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of the charity for the year ended 31 March 2023, as set out on pages 6 to 8, from the accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of the charity, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of the charity and state those matters that we have agreed to state to the Trustees of the charity. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees as a body for our work or for this report.

It is your duty to ensure that the charity has kept adequate records and to prepare statutory accounts that meet the requirements of the Charities Act 2011 for the charity. You consider that the charity is exempt from the statutory audit requirement for the year and is eligible to prepare 'Receipts and Payments' accounts.

We have not been instructed to carry out an audit or review of the accounts of the charity. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Dated: 20 September 2023

THE ASSOCIATION OF DELIA'S FRIENDS
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds		Restricted Funds	Total 2023	Total 2022
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		7,126	-	1,235	8,361	7,760
Gift aid receipts		1,454	-	-	1,454	388
Interest		41	-	-	41	3
Other		478	-	-	478	-
Total receipts		9,100	-	1,235	10,335	8,151
Payments						
Payments in relation to charitable activities undertaken directly	2	708	-	-	708	1,681
Grants paid in relation to charitable activities undertaken by others	3	7,944	-	1,398	9,342	6,979
Total payments		8,652	-	1,398	10,050	8,660
Net of receipts / (payments) before transfers		448	-	(163)	285	(509)
Transfers between funds	5	(163)	-	163	-	-
Net movement in funds		285	-	-	285	(509)
Cash funds as at last year end		13,819	-	-	13,819	14,328
Cash funds at this year end	A	14,104	-	-	14,104	13,819

The notes on page 8 form part of these accounts.

THE ASSOCIATION OF DELIA'S FRIENDS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2023	Total 2022
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Administration, support and office costs	189	-	-	189	1,021
Professional fees and subscriptions	129	-	-	129	-
Governance	390	-	-	390	660
	<u>708</u>	<u>-</u>	<u>-</u>	<u>708</u>	<u>1,681</u>
3 Grants and gifts paid to others					
Organisations:					
Delia Foundation	6,504	-	1,398	7,902	6,117
Mission Romania [Salvation Army]	690	-	-	690	862
Good News for Romania	750	-	-	750	-
	<u>7,944</u>	<u>-</u>	<u>1,398</u>	<u>9,342</u>	<u>6,979</u>

4 Transactions with related parties

No payments were made to trustees or persons related to them, except for reimbursement of expenses paid out on behalf of the charity.

5 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£				£
General funds	13,819	9,100	(8,652)	(163)	14,104
	<u>13,819</u>	<u>9,100</u>	<u>(8,652)</u>	<u>(163)</u>	<u>14,104</u>
Restricted funds					
Child sponsorship	-	1,235	(1,398)	163	-
	<u>-</u>	<u>1,235</u>	<u>(1,398)</u>	<u>163</u>	<u>-</u>
Total funds	<u>13,819</u>	<u>10,335</u>	<u>(10,050)</u>	<u>-</u>	<u>14,104</u>

Child sponsorship is a fundraising method that helps to support not only the sponsored children in Delia's Centre, but also their communities.

THE ASSOCIATION OF DELIA'S FRIENDS

England & Wales - Charity number 1186091

Accounts

The Association of Delia's Friends

Report and Accounts

Year ended 31 March 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**THE ASSOCIATION OF DELIA'S FRIENDS
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

ADDRESS FOR CORRESPONDENCE	416 Ashingdon Road Rochford SS4 3EW
GOVERNING DOCUMENT	CIO Constitution dated October 2019
CHARITY REGISTRATION NUMBER	1186091
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Alina Bourke David Conway Sonia Newland Janet Pardo Soliz
BANKERS	Metro Bank PLC
ACCOUNTANT	Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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THE ASSOCIATION OF DELIA'S FRIENDS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 March 2022.

Objects of the charity

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- a) to relieve poverty, sickness and distress amongst children in Romania mainly, but not exclusively
- b) to advance the Christian faith in Romania mainly, but not exclusively.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

- a) Provision of food for a number of hungry families:

Through another charity we work with we were put in touch with two families who were struggling to survive and feed their children. The first family have two boys who are both teenagers. The second family was a single mum with five children between the ages of five and thirteen. Our volunteers and teachers at the day centre went to the local store and bought rice, potatoes, cooking oil, vegetables, meat, fruit, juice, fish and eggs and also washing powder and toilet rolls etc. All receipts were provided and kept as required. It is hoped that other charities will continue to support these families and others in the area.

- b) Financial contribution towards the rent of a space for Delia's Friends day centre for autistic and special needs children:

Since we formed the charity we have been able to pay the rental for the first space we had and now a larger space for the day centre. We started with two children and we now have thirty seven attending at different sessions on different days throughout the week. The children are special needs and are between two and fifteen years of age. Without the centre there would be nowhere for these children to go but stay at home being looked after by their families. This is due to these children being classed outside the educational system because of their special needs and disabilities.

- c) Sending by courier: crafts, educational material and supplies to the above day centre

- d) Compiling shoeboxes for poor children in the area transported by another group or Salvation Army:

We started sending over by road transport Christmas shoeboxes for the children and their families in our centre and other children in the local area and villages. During the year we were able to send over a number of fifteen kg boxes full of craft items, educational, toys, sanitary products for girls and women, toothbrushes and toothpaste and various other necessities. Unfortunately because of Brexit this has become virtually impossible so at the moment we have had to stop doing this. We are looking for new ways of providing things for our day centre and struggling families in Barlad and the surrounding villages. We use recognised companies and other charities and take photos of the goods when they were packed and then when they have arrived and unpacked by our volunteers and helpers. We also work with Salvation Army who have transported shoeboxes and goods and necessities over to Barlad.

- e) Subscription to thirty one eight which keeps the charity up to date on safeguarding regulations and advice.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income decreased by £18,000, to £8,150, and expenditure decreased by £3,150, to £8,650. As a result the cash held by the charity decreased by £500, to £13,800, of which all is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £7,000 (which equates to about 9 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £13,800. The charity is complying with its reserves policy and holding additional funds for the main purpose of paying for the yearly rental of the Delia's Friends day centre.

Covid 19

Prior to Covid 19 the trustees travelled to Barlad, Romania every three months to assess the needs and support required and to arrange support and donations to the poor, sick and needy families. The Chairman returned on 26th February 2020 which is the last visit we have been able to do due to the travel restrictions here and there. Like most charities and companies we have been working remotely with face time, zoom etc and have been maintaining our usual support and running of the day centre. We are hoping to return during 2022 to maintain our regular visits.

Future proposals

We propose to continue funding the rent of Delia's Friends day centre and to help the children to get their medical needs dealt with where possible. This involves locating and meeting paediatric specialists in the specified fields to help the children. We are also looking to help another charity who houses five young people who live in a house together like a family with carers so they can have a normal family life. We are looking to send some items over again but are exploring the best way so borders and taxes do not present problems like previously. We are also looking to work closer with Salvation Army in Romania who are working with street children and homeless families and also refugees from Ukraine who are coming to settle in Romania.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team led by the Chairman, David Conway. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Relationships with other charities and related parties

We work closely with a number of other charities working in Romania with orphanages, hospitals, children's homes and day centres and much more. In this way we can all help each other to help as one where the need is.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. The charity also belongs to thirtyoneeight.org who are an independent Christian safeguarding charity offering a complete safeguarding solution. All the organisations we partner with are fully checked by us to ensure all safeguarding procedures are in place and have been followed.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

David Conway

Date: 25 August 2022

ACCOUNTANT'S REPORT ON THE FINANCIAL STATEMENTS OF AN UNAUDITED CHARITY

Accountant's Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of the Association of Delia's Friends for the year ended 31 March 2022.

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of the charity for the year ended 31 March 2022, as set out on pages 6 to 8, from the accounting records and from information and explanations you have given us.

This report is made solely to the Trustees of the charity, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of the charity and state those matters that we have agreed to state to the Trustees of the charity. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees as a body for our work or for this report.

It is your duty to ensure that the charity has kept adequate records and to prepare statutory accounts that meet the requirements of the Charities Act 2011 for the charity. You consider that the charity is exempt from the statutory audit requirement for the year and is eligible to prepare 'Receipts and Payments' accounts.

We have not been instructed to carry out an audit or review of the accounts of the charity. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Dated: 31 August 2022

THE ASSOCIATION OF DELIA'S FRIENDS
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	<u>Unrestricted Funds</u>			Total 2022 £	17m period to 31Mar2021 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations		6,665	-	1,095	7,760	6,125
Gift aid receipts		388	-	-	388	21
Other grants		-	-	-	-	20,000
Interest		3	-	-	3	-
Total receipts		<u>7,056</u>	<u>-</u>	<u>1,095</u>	<u>8,151</u>	<u>26,147</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	1,681	-	-	1,681	457
Grants paid in relation to charitable activities undertaken by others	3	5,884	-	1,095	6,979	11,362
Total payments		<u>7,565</u>	<u>-</u>	<u>1,095</u>	<u>8,660</u>	<u>11,818</u>
Net of receipts / (payments) before transfers		(509)	-	-	(509)	14,328
Transfers between funds	5	-	-	-	-	-
Net movement in funds		<u>(509)</u>	<u>-</u>	<u>-</u>	<u>(509)</u>	<u>14,328</u>
Cash funds as at last year end		14,328	-	-	14,328	-
Cash funds at this year end	A	<u>13,819</u>	<u>-</u>	<u>-</u>	<u>13,819</u>	<u>14,328</u>

The notes on page 8 form part of these accounts.

THE ASSOCIATION OF DELIA'S FRIENDS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds £	Total 2022 £	17m period to 31Mar2021 £
	General funds £	Designated funds £			
2 Payments in relation to charitable activities undertaken directly					
Administration, support and office costs	1,021	-	-	1,021	328
Professional fees and subscriptions	-	-	-	-	129
Governance	660	-	-	660	-
	<u>1,681</u>	<u>-</u>	<u>-</u>	<u>1,681</u>	<u>457</u>

3 Grants and gifts paid to others

Organisations:					
Delia Foundation	5,022	-	1,095	6,117	6,165
Mission Romania [Salvation Army]	862	-	-	862	-
Good News for Romania	-	-	-	-	5,106
Individuals	-	-	-	-	90
	<u>5,884</u>	<u>-</u>	<u>1,095</u>	<u>6,979</u>	<u>11,362</u>

4 Transactions with related parties

No payments were made to trustees or persons related to them, except for reimbursement of expenses paid out on behalf of the charity.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	14,328	7,056	(7,565)		13,819
	<u>14,328</u>	<u>7,056</u>	<u>(7,565)</u>	<u>-</u>	<u>13,819</u>
Restricted funds					
Child sponsorship	-	1,095	(1,095)	-	-
	<u>-</u>	<u>1,095</u>	<u>(1,095)</u>	<u>-</u>	<u>-</u>
Total funds	<u>14,328</u>	<u>8,151</u>	<u>(8,660)</u>	<u>-</u>	<u>13,819</u>

THE ASSOCIATION OF DELIA'S FRIENDS

England & Wales - Charity number 1186091

Accounts

The Association of Delia's Friends

Report and Accounts

17 month period ended 31 March 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**THE ASSOCIATION OF DELIA'S FRIENDS
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE PERIOD ENDED 31 MARCH 2021**

ADDRESS FOR CORRESPONDENCE	416 Ashingdon Road Rochford SS4 3EW
GOVERNING DOCUMENT	CIO Constitution dated October 2019
CHARITY REGISTRATION NUMBER	1186091
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Alina Bourke David Conway Sonia Newland Janet Pardo Soliz
BANKERS	Metro Bank PLC
INDEPENDENT EXAMINER	Jaimée Young Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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THE ASSOCIATION OF DELIA'S FRIENDS

REPORT OF THE TRUSTEES

FOR THE PERIOD ENDED 31 MARCH 2021

The Trustees have pleasure in submitting the Report and Accounts for the 17 month period ended 31st March 2021

Objects of the charity

The charity is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- a) to relieve poverty, sickness and distress amongst children in Romania mainly, but not exclusively
- b) to advance the Christian faith in Romania mainly, but not exclusively

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

- a) provision of food for a number of hungry families throughout the year in Romania.
- b) financial contribution towards the rent of a space for Delia's Friends day centre for autistic and special needs children.
- c) sending by courier crafts, educational material and supplies to the above day centre.
- d) Christmas and Easter shoeboxes for poor children in the area transported by another group and also Salvation Army.
- e) Repairs to the shack of a poor family of seven which was slipping down a hill and would have made the family homeless and living on the street.
- f) Help for families to have water, gas and heat in their houses in the villages where they had none of these.
- g) we have a sponsorship scheme for the children in the day centre we support where donors can donate from £5 per month to support a child.
- h) subscription to thirty one eight for advice on safeguarding.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the first year, spanning seventeen months, income amounted to £26,100, and expenditure was £11,800. As a result the cash held by the charity was £14,300, all of which is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £7,000 (which equates to about six months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £14,300 and the charity is holding additional funds for the main purpose of paying for yearly rental of the Delia's Friends day centre.

COVID-19

Prior to Covid 19 trustees travelled to Barlad, Romania every three months to assess the needs and support required and to arrange support and donations to the poor, sick and needy families. The Chairman returned on 26th February 2020 which is the last visit we have been able to do due to the travel restrictions here and there. Although we are in regular contact with our volunteers there it has restricted us in the carrying out of our charitable works sadly. However we are very positive and hope to travel again later in 2021.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team led by the Chairman, David Conway. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Organisational structure

The charity has appointed different trustees with specific tasks in this year and we have regular meetings to come together to listen to the specific tasks of each trustee.

Relationships with other charities and related parties

We work closely with a number of other charities working in Romania with orphanages, hospitals, children's homes and day centres and much more. In this way we can all help each other to help as one where the need is.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. The charity also belongs to thirtyoneight.org who are an independent Christian safeguarding charity offering a complete safeguarding solution.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

David Conway

Date: 17 September 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE ASSOCIATION OF DELIA'S FRIENDS

I report to the trustees on my examination of the accounts of The Association of Delia's Friends ('the charity') for the period ended 31 March 2021 on pages 5 to 7 following.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 27 September 2021

THE ASSOCIATION OF DELIA'S FRIENDS
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2021

	Notes	Unrestricted Funds		Restricted Funds	Total 17m period to 31Mar2021
		General Funds	Designated Funds		
		£	£	£	£
Income receipts					
Donations		4,633	-	1,492	6,125
Gift aid receipts		-	-	21	21
Other grants		20,000	-	-	20,000
Total receipts		<u>24,633</u>	<u>-</u>	<u>1,514</u>	<u>26,147</u>
Payments					
Payments in relation to charitable activities undertaken directly	2	457	-	-	457
Grants paid in relation to charitable activities undertaken by others	3	9,848	-	1,514	11,362
Total payments		<u>10,305</u>	<u>-</u>	<u>1,514</u>	<u>11,818</u>
Net of receipts / (payments) before transfers		14,328	-	-	14,328
Transfers between funds	5	-	-	-	-
Net movement in funds		<u>14,328</u>	<u>-</u>	<u>-</u>	<u>14,328</u>
Cash funds as at last year end		-	-	-	-
Cash funds at this year end	A	<u>14,328</u>	<u>-</u>	<u>-</u>	<u>14,328</u>

The notes on page 7 form part of these accounts.

THE ASSOCIATION OF DELIA'S FRIENDS
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 17m period to 31Mar2021
	General funds £	Designated funds £		
2 Payments in relation to charitable activities undertaken directly				
Administration, support and office costs	328	-	-	328
Professional fees and subscriptions	129	-	-	129
	<u>457</u>	<u>-</u>	<u>-</u>	<u>457</u>

3 Grants and gifts paid to others

Organisations:				
Delia Foundation	4,652	-	1,514	6,165
Good News for Romania	5,106	-	-	5,106
Individuals	90	-	-	90
	<u>9,848</u>	<u>-</u>	<u>1,514</u>	<u>11,362</u>

4 Transactions with related parties

No payments were made to trustees or persons related to them.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Balance at 31Mar2021 £
General funds	-	24,633	(10,305)	-	14,328
	<u>-</u>	<u>24,633</u>	<u>(10,305)</u>	<u>-</u>	<u>14,328</u>
Restricted funds					
Child sponsorship	-	1,514	(1,514)	-	-
	<u>-</u>	<u>1,514</u>	<u>(1,514)</u>	<u>-</u>	<u>-</u>
Total funds	<u>-</u>	<u>26,147</u>	<u>(11,818)</u>	<u>-</u>	<u>14,328</u>