

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 thirtyoneeight.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

		<u>Unrestricted Funds</u>		Restricted Funds	Total 17m period to 31Mar2021
	Notes	General Funds £	Designated Funds £	£	£
<i>Income receipts</i>					
Donations		4,633	-	1,492	6,125
Gift aid receipts		-	-	21	21
Other grants		20,000	-	-	20,000
<i>Total receipts</i>		<u>24,633</u>	<u>-</u>	<u>1,514</u>	<u>26,147</u>
<i>Payments</i>					
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
<i>Total payments</i>		<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
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 31 MARCH 2021

	<u>Unrestricted Funds</u>			Total
	General funds £	Designated funds £	Restricted funds £	17m period to 31Mar2021 £
A Cash funds				
Cash at bank with immediate access	14,328	-	-	14,328
	<u>14,328</u>	<u>-</u>	<u>-</u>	<u>14,328</u>
B Other monetary assets				
Gift aid due to charity	141	-	247	388
	<u>141</u>	<u>-</u>	<u>247</u>	<u>388</u>
C Liabilities				
Falling due within one year:				
Fee for Independent Examination	660	-	-	660
	<u>660</u>	<u>-</u>	<u>-</u>	<u>660</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 17 September 2021

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>