

# 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](http://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>		Restricted Funds	Total 2022	17m period to 31Mar2021
		General Funds £	Designated Funds £			
<b>Income receipts</b>						
Donations		6,665	-	1,095	7,760	6,125
Gift aid receipts		388	-	-	388	21
Other grants		-	-	-	-	20,000
Interest		3	-	-	3	-
<b>Total receipts</b>		<u>7,056</u>	<u>-</u>	<u>1,095</u>	<u>8,151</u>	<u>26,147</u>
<b>Payments</b>						
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
<b>Total payments</b>		<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	-	-	-	-	-
<b>Net movement in funds</b>		<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	-
<b>Cash funds at this year end</b>	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**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Unrestricted Funds</u>		Restricted funds	Total 2022	17m period to 31Mar2021
	General funds	Designated funds			
	£	£	£	£	£
<b>A Cash funds</b>					
Cash at bank with immediate access	1,306	-	-	1,306	14,328
Notice deposits	12,513	-	-	12,513	-
	<u>13,819</u>	<u>-</u>	<u>-</u>	<u>13,819</u>	<u>14,328</u>
<b>B Other monetary assets</b>					
Gift aid due to charity	1,454	-	-	1,454	388
	<u>1,454</u>	<u>-</u>	<u>-</u>	<u>1,454</u>	<u>388</u>
<b>C Liabilities</b>					
<b>Falling due within one year:</b>					
Fee for accounts preparation [independent examination]	390	-	-	390	660
	<u>390</u>	<u>-</u>	<u>-</u>	<u>390</u>	<u>660</u>
<b>D Assets retained for charity's own use</b>					
The charity does not own any assets.					
<b>E Guarantees and secured debts</b>					
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 25 August 2022

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	Funds	2022	31Mar2021
	£	£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>					
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>
<b>3 Grants and gifts paid to others</b>					
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.

<b>5 Movement of funds</b>	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>