

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

INDEX

Page 1	Legal and Administrative Details
Pages 2-4	Trustees' Report
Page 5	Accountant Report
Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Page 8	Notes to the Accounts

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

		Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	Notes	£	£	£	£	£
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
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Unrestricted Funds</u>		Restricted funds	Total 2023	Total 2022
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Cash at bank with immediate access	300	-	-	300	1,306
Notice deposits	13,804	-	-	13,804	12,513
	<u>14,104</u>	<u>-</u>	<u>-</u>	<u>14,104</u>	<u>13,819</u>
B Other monetary assets					
Gift aid due to charity	1,493	-	-	1,493	1,454
	<u>1,493</u>	<u>-</u>	<u>-</u>	<u>1,493</u>	<u>1,454</u>
C Liabilities					
Falling due within one year:					
Fee for accounts preparation	396	-	-	396	390
	<u>396</u>	<u>-</u>	<u>-</u>	<u>396</u>	<u>390</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 15 September 2023

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.