

# 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](http://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*  
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			
		£	£	£	£	£
<b>Income receipts</b>						
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
<b>Total receipts</b>		<b>7,311</b>	<b>-</b>	<b>1,217</b>	<b>8,528</b>	<b>10,335</b>
<b>Payments</b>						
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
<b>Total payments</b>		<b>7,562</b>	<b>-</b>	<b>1,371</b>	<b>8,933</b>	<b>10,050</b>
Net of receipts / (payments) before transfers		(250)	-	(154)	(404)	285
Transfers between funds	5	(154)	-	154	-	-
<b>Net movement in funds</b>		<b>(404)</b>	<b>-</b>	<b>-</b>	<b>(404)</b>	<b>285</b>
Cash funds as at last year end		14,104	-	-	14,104	13,819
<b>Cash funds at this year end</b>	<b>A</b>	<b>13,700</b>	<b>-</b>	<b>-</b>	<b>13,700</b>	<b>14,104</b>

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>			
	General funds	Designated funds	Restricted funds	Total
	£	£	£	2024
				£
				Total
				2023
				£
<b>A Cash funds</b>				
Current account	1,250	-	-	1,250
Deposit account	12,449	-	-	12,449
	<b>13,700</b>	<b>-</b>	<b>-</b>	<b>13,700</b>
				<b>14,104</b>
<b>B Other monetary assets</b>				
Gift aid due to charity	1,237	-	-	1,237
	<b>1,237</b>	<b>-</b>	<b>-</b>	<b>1,237</b>
				<b>1,493</b>
<b>C Liabilities</b>				
<b>Falling due within one year:</b>				
Fee for Independent Examination	408	-	-	408
Accrued expenses	-	-	-	-
	<b>408</b>	<b>-</b>	<b>-</b>	<b>408</b>
				<b>396</b>
<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 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			
	£	£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>					
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.