

# 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](http://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

**INDEX**

Page 1	Legal and Administrative Details
Pages 2-4	Trustees' Report
Page 5	Accountant's 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 END 31<sup>ST</sup> MARCH 2025**

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31<sup>st</sup> 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 11:55:04 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			
		£	£	£	£	£
<b>Income receipts</b>						
Donations		4,928	-	1,331	6,259	6,821
Gift aid receipts		1,237	-	-	1,237	1,513
Interest		116	-	-	116	145
Other		-	-	-	-	50
<b>Total receipts</b>		<b>6,280</b>	<b>-</b>	<b>1,331</b>	<b>7,611</b>	<b>8,528</b>
<b>Payments</b>						
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
<b>Total payments</b>		<b>9,249</b>	<b>-</b>	<b>1,331</b>	<b>10,580</b>	<b>8,933</b>
Net of receipts / (payments) before transfers		(2,969)	-	-	(2,969)	(404)
Transfers between funds	5	-	-	-	-	-
<b>Net movement in funds</b>		<b>(2,969)</b>	<b>-</b>	<b>-</b>	<b>(2,969)</b>	<b>(404)</b>
Cash funds as at last year end		13,700	-	-	13,700	14,104
<b>Cash funds at this year end</b>	<b>A</b>	<b>10,731</b>	<b>-</b>	<b>-</b>	<b>10,731</b>	<b>13,700</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 2025**

	<u>Unrestricted Funds</u>				
	General funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
<b>A Cash funds</b>					
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>B Other monetary assets</b>					
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>
<b>C Liabilities</b>					
<b>Falling due within one year:</b>					
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.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2025	Total 2024
	General funds	Designated funds			
	£	£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>					
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.