

A2B

Report of the Trustees and
Accounts for the Year to 31 March 2022
for
AID TO THE BALKANS UK (A2B)

Charitable Incorporated Organisation

REGISTERED CHARITY NUMBER: 1168468

AID TO THE BALKANS UK (A2B)

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for the Year to 31 March 2022

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AID TO THE BALKANS UK (A2B)

Report of the Trustees **for the Year to 31 March 2022**

The Trustees present their report and accounts for the period ending 31 March 2022. This report is presented in accordance with the Charities Act 2011. The Accounts are prepared on the receipts and payments basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168468

Principal address

Elm House
Drinkstone Road
Hessett
Bury St Edmunds
Suffolk
IP30 9AU

Trustees

The charity trustees are appointed as and when appropriate by the body of trustees in office. The trustees who served during the period and those currently in office are:

Dr Sam Whitmarsh	Chairperson
Mr David Ayrtton	Treasurer
Mrs Nicola Davies (resigned 18-11-2021)	Secretary
Mr Mark Appleby (appointed 27-01-2022)	
Ms Tracey Bishop	
Mr Andrew Davies	
Mr Paul Heffer	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation (CIO) governed according to the Constitution dated 11th November 2015.

The overall management and control of the charity rests with the individual members of the Board of Trustees.

The charity trustees meet in accordance with the Constitution which requires the presence of at least two or, if greater, a third of its members to form a quorum. The Board may appoint a Chairperson and revoke such appointment at any time. All business is decided by a simple majority, each trustee having one vote. In the event of an equality of votes, the Chairperson of the meeting has a second or casting vote.

Recruitment and appointment of new trustees

Charity trustees are elected the body of trustees by a resolution at a properly convened meeting and serve for a term of three years. Trustees retiring at the end of their term are eligible for reappointment. In selecting potential candidates for appointment as trustee, the charity trustees must have regard to the skills, knowledge and experience of individuals to ensure their suitability to administer the CIO.

There shall be a minimum of three trustees and there is no maximum. There are currently six trustees.

Voluntary staff

The charity benefits from the services provided by volunteers. Voluntary help is not valued for the purposes of the financial statements.

Other advisors

Bank: CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME194JQ

Independent Examiner: Derek Gadd, 30 Conyers Way, Great Barton, Bury St Edmunds, Suffolk IP31 2SW

AID TO THE BALKANS UK (A2B)

Report of the Trustees for the Year to 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have in place policies addressing the main operational risk areas, including that regarding data protection, and they aim to use best practice. An appropriate level of funds will be maintained to help mitigate the main financial risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

A2B is an organisation that works to 'Lift Dignity and Restore Hope' amongst the most vulnerable members of society in Albania. By meeting both immediate and longer term need through a range of activities in Health, Education, Livelihoods and Protection, we aim to help people lift themselves out of the cycle of poverty.

A2B is based on Christian values and principles, believing that true human development seeks to address all areas of a person's life, physically, economically, emotionally and spiritually.

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENT AND PERFORMANCE

Charitable activities - legal

The Charitable Incorporated Organisation was set up to take forward the work of Aid to the Balkans Forward Trust (A2B), which operated as an unincorporated charity (Registered with the Charity Commission 1077088) since 1999.

On 1 April 2017, the assets of the old charity were transferred to this new body and it started to operate from that date.

Charitable activities – operational

AID TO THE BALKANS UK (A2B) continues to solely fund A2B Albania, our partner charity based in Albania. A2B Albania continues to work in partnership with other organisations and we are hugely grateful for the support of: ABC clinic, Foodbank Albania, FSCI, Paul Ritzau Foundation, Passi and Beyond, St Mensenkinderen and YWAM. Many of the projects would not be viable without partial or full support from these partners. AID TO THE BALKANS UK (A2B) are the largest partner to A2B Albania and collaborate with these organisations through A2B Albania in a range of projects as described in this report.

AID TO THE BALKANS UK (A2B) continue our fundraising and marketing support of A2B Albania, raising awareness of projects and sharing the amazing work which helps around 500 vulnerable and impoverished people each week. This takes the form of electronic and written communication to our donor base along with presentations and potential partner organisations typically church groups.

The established project portfolio constitutes the bulk of AID TO THE BALKANS UK (A2B) support to A2B Albania. Although significantly disrupted by the Covid-19 pandemic A2B Albania continued to operate the following projects:

FAMILY LINK PROGRAMME

The programme is funded by sponsors who support individual families with a portion going to administration and transport. Sponsors mainly come from a number of churches throughout the UK. During this year 32 families were helped with the charity providing food parcels, medicines and in some cases help with rents or locating suitable accommodation for those living in adverse poverty. Due to Covid it is expected that unemployment will increase putting more demand on the charity's resources. Currently approximately one hundred and sixty people of all ages are supported through this scheme.

AID TO THE BALKANS UK (A2B)

Report of the Trustees **for the Year to 31 March 2022**

Charitable activities cont.

DAY CENTRES

The charity provides 3 day centres, two in Elbasan and one in Peqin - a local town. The Bread of Life centre in Elbasan provides a hot meal and a safe warm place for around sixty elderly people along with a Kindergarten providing pre-school education and a meal to underprivileged children. The other 2 day centres provide a range of educational needs and an after school homework club. These too offer a hot meal for those who need it. Many families in Albania live in adverse poverty and often do not send their children to school as they use them for work or begging. The aim is to educate these families and to get their children into state schools.

THE HOUSE OF OPPORTUNITY

This project is based in a building in the town centre. It provides support for young adults who mainly come from orphanages where they are expected to leave at the age of 16. Many of them have nowhere to go and very little prospects. The building provides a home and support to help them to find a better pathway into the future. It is hoped that with the right funding this project will expand next year.

FOOD BANK ALBANIA

AID TO THE BALKANS UK (A2B) is the base in Elbasan for the charity 'Food Bank Albania' based in Tirana. We provide resources, transport and staff to distribute food parcels to the poor and needy in the area. The food generally comes from local supermarkets.

Other smaller projects:

In the summer months AID TO THE BALKANS UK (A2B) ran 3 weeks of children's camps, the scope of the projects grew as covid restrictions began to be scaled back. Food, games, craft and other activities aimed to show the children a brighter future for themselves, and to encourage children to take advantage of the educational and other opportunities that they are presented with.

Various school visits with, for example, the foodbank project took place over the year with the aim to raise awareness of the challenges of poverty in Albania.

EMPLOYEES In Albania

The following are employed by A2B Albania

- | | |
|----------------------|----------------------------|
| • x Teachers | • 3 x House Parents |
| • x Cooks | • 1 x Office Administrator |
| • 4 x Social Workers | • 2 x Director/Managers |
| • 3 x Cleaners | |

Nichola Davies resigned as a trustee in November 2021. The trustees thank Nichola for her contribution over her years of service with A2B.

We are eternally grateful to all our individual and organisational supporters, without you A2B would not be able to operate. We look forward to an exciting new year ahead!

FINANCIAL REVIEW

Aid to the Balkans UK (A2B) is a grant funding organisation to its partner charity in Albania, A2B Albania; this has been the case for the whole of the year to 31 March 2022.

Giving and other income received to fund A2B's work during the year amounted to £64,659, a reduction of 12% compared to that in 2021. In 2021 the Charity benefitted from generous one-off gifts and a significant response to the Covid recovery appeal. Gift Aid tax relief is a principal element of the Charity's income, and the amount received during the year, £7,810 represents 14% of total donations (2021: 11%).

AID TO THE BALKANS UK (A2B)

Report of the Trustees
for the Year to 31 March 2022

FINANCIAL REVIEW continued

Grant funding this year to A2B Albania has remained similar to that of the previous year at £74,358 (2021: £74,267) including some £26,558 granted for specific purposes. Sterling exchange rate against the Albanian Lek has remained reasonably stable during the year providing for a more consistent level of funding for the Bread of Life Centre and Family Link programme. A2B UK have met the Charity's core funding commitment to A2B Albania.

Giving to the Family Link programme and associated family support amounted to £15,038 (inclusive of tax relief). Some £4,275 was also received to part fund Another Life Centre in Pequin, Albania of which £156 was given specifically for the Kindergarten. Other appeals and restricted receipts included £3,200 given to support the young people's refuge, House of Opportunity; £3,050 to help finance medical expenses and £625 for the provision of Bibles. The analysis of those funds is shown at note 5 to the accounts. All such giving is granted to A2B Albania, without deduction, the month after receipt.

There was an unrestricted fund deficit for the year of £9,881 and a restricted fund deficit of £214. On 31st March 2022, the Charity's funds comprised those on deposit in the UK, being £7,301. Of this, restricted funds comprised £1,651. No funds are in deficit.

Reserves policy

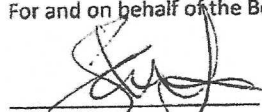
The trustees' policy on reserves is to maintain cash and bank deposits sufficient to meet short term requirements. On 31st March 2022, the unrestricted fund balance covered just over 1 month's average core funding grant to A2B Albania and shortly after the balance sheet date substantial unrestricted donations were received improving the reserves cover to over 7 months.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity legislation requires trustees to prepare accounts for each financial year. The trustees are also responsible for maintaining adequate accounting records, for safeguarding the assets of the Charity and for preventing and detecting fraud and other irregularities.

The trustees declare that they approved the Trustees Report on 6th February 2023.

For and on behalf of the Board of Trustees:


Dr Sam Whitmarsh - Chairman
Trustee

06/02/23

AID TO THE BALKANS UK (A2B)

Independent examiner's report to the trustees of Aid to The Balkans UK (A2B) (Charity no. 1168468)

I report on the accounts of Aid to the Balkans UK (A2B) for the year ended 31 March 2022, which are set out on pages 6 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

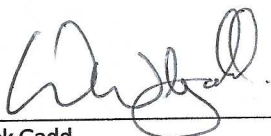
My examination was conducted in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- 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.


Derek Gadd

30 Conyers Way,
Gt. Barton
Bury St Edmunds
Suffolk IP31 2SW

Date: 7th FEB. 2023

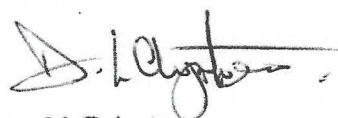
Aid to the Balkans UK (A2B) (registered charity no. 1168468)

Receipts and Payments Account and Statement of Assets

For the year ended 31 March 2022

	Notes	2022			2021
		Unrestricted funds £	Restricted funds - note 5 £	Total funds £	Total funds £
Receipts					
<i>Voluntary income</i>					
Donations and gifts received in the UK		34,053	19,845	53,898	66,272
<i>Interest:</i>					
UK bank accounts		1	-	1	6
<i>Other income</i>					
Refund of Income Tax (Gift Aid)		4,261	3,549	7,810	6,971
Total receipts		<u>38,315</u>	<u>23,394</u>	<u>61,709</u>	<u>73,249</u>
Payments					
<i>Direct charitable expenditure</i>					
Grant funding: A2B Albania	2	47,800	23,608	71,408	74,267
<i>Other administrative expenses in UK</i>					
Bank charges		396	-	396	304
Total payments		<u>48,196</u>	<u>23,608</u>	<u>71,804</u>	<u>74,571</u>
Excess (payments)/receipts		<u>(9,881)</u>	<u>(214)</u>	<u>(10,095)</u>	<u>(1,322)</u>
Transfer between funds		-	-	-	-
Net (payments) after transfers		<u>(9,881)</u>	<u>(214)</u>	<u>(10,095)</u>	<u>(1,322)</u>
Reconciliation of fund balances					
Total balances brought forward at 1st April 2021		15,531	1,865	17,396	18,718
Net (payments) after transfers		(9,881)	(214)	(10,095)	(1,322)
Fund balances carried forward at 31st March 2022		<u>5,650</u>	<u>1,651</u>	<u>7,301</u>	<u>17,396</u>
Statement of assets					
UK bank balances		5,650	1,651	7,301	17,396
Total Charity funds at 31st March 2022				<u>7,301</u>	<u>17,396</u>

The accounts and notes on pages 6 to 8 were approved on 6 February 2023 and signed on behalf of the trustees by:



Mr D Ayrton
Trustee

Aid to the Balkans UK (A2B) (registered charity no. 1168468)

Notes to Receipts and Payments Account

For the year ended 31 March 2022

1. ACCOUNTING POLICIES

Accounting basis

The accounts, including notes thereto, show all funds which are governed by the Charity presented on a cash received and paid basis. The accounts are prepared in accordance with the requirements of the Charities Act 2011.

The statement of receipts and payments show donated income received and expenditure incurred in the UK. The Trustees do not have operational oversight of the overseas charity, A2B Albania

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for specified purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements, where applicable.

Gift Aid tax refunds are apportioned across funds on an actual basis in accordance with underlying gift aid income. All costs are UK administrative costs and are allocated to the general fund.

2. GRANT FUNDING

The trustees do not directly oversee the operational management of charitable activities in Albania having fully ceded the responsibility to the trustees of the sister charity established in that country, A2B Albania.

A2B in the UK have pledged to continue to raise money and provide on-going grant funding for the core charitable activities and, grant funding shown in the Receipts & Payments account is made wholly to A2B Albania. That charity is subject to funding terms and conditions including reporting obligations to A2B UK. As part of their due diligence, the trustees receive six monthly reports from Albania and visit the projects, when feasible, to ensure monies are being expended in accordance with the purposes for which grants are made.

During the year core funding was £4,000 per month which helps to finance the Bread of life Centre covering staff and other direct costs. In addition, funding is provided through the Family Link programme and for other projects and specific appeals. The details are shown in note 5, restricted funds analysis.

Aid to the Balkans UK (A2B) (registered charity no. 1168468)

Notes to Receipts and Payments Account

For the year ended 31 March 2022

3. GUARANTEES AND SECURED DEBTS

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee was paid remuneration during the year.

No travel, promotional or other expenses were reimbursed to trustees during the year (2021: Nil). Any expenses that are incurred are wholly for operating costs within the objects of the Charity.

5. RESTRICTED FUNDS ANALYSIS

	At 1st April 2021	Receipts	Expenses	Transfers	At 31st March 2022
	£	£	£	£	£
Family Link (including Gift Aid)	1,271	15,038	15,033	-	1,276
Another Life Centre - Peqin	594	4,275	4,494	-	375
Another Life - Kindergarten	-	156	156	-	-
Other specific appeals:					
House of Opportunity	-	3,200	3,200	-	-
Medical & personal costs	-	100	100	-	-
Bibles	-	625	625	-	-
	1,865	23,394	23,608	-	1,651

The **Family Link** programme supports and encourages financial and relational links between UK donors and families in need in Albania.

Another Life Centre at Peqin. Two streams of funding are received and granted to Albania; part funding for the Centre as a whole started after initial third party funding ceased; and, on-going support to help operate and staff a kindergarten; a place of safety and early education for local children. The funding for the kindergarten project ceased during the year.

Other specific gifts. Funding for particular operational needs identified by the managers of A2B Albania or A2B UK Trustees:

House of Opportunity: Gifts received for the refuge established for young people, run by A2B Albania and mainly funded by third parties.

Medical/personal costs: Funding for personal costs of a service user.

Bibles: Gift received for the provision of Bibles to service users.