

A2B

Report of the Trustees and
Accounts for the Year to 31 March 2019
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 2019

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AID TO THE BALKANS UK (A2B)

Report of the Trustees **for the Year to 31 March 2019**

The Trustees present their report and accounts for the period ending 31 March 2019. 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 Ayrton	Treasurer	
Mrs Nicola Davies	Secretary	- appointed 17 May 2018
Ms Tracey Bishop		
Mr Andrew Davies		
Mr Paul Heffer		
Mr John Selley		- retired 19 January 2019

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 3 trustees and there is no maximum. There are currently 6 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 2019**

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 has been set up to take forward the work of Aid to the Balkans Forward Trust (A2B), which has 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

Following the move to form AID TO THE BALKANS (UK) as Charitable Incorporated Organisation in 2017 and the establishment of a separate independent charity in Albania (A2B Albania), AID TO THE BALKANS (UK) continues to solely fund A2B Albania. A2B Albania continues to grow 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 charities. AID TO THE BALKANS (UK) 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) 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. AID TO THE BALKANS (UK) also provide strategic oversight when considering new projects and UK trustees travelled to Albania on 3 occasions in 2018/2019 to visit the work in Albania. The AID TO THE BALKANS (UK) board welcomed Nicola Davies as the Secretary in May 2018 and celebrated the retirement of John Selley after many years of service in January 2019.

AID TO THE BALKANS UK (A2B)

Report of the Trustees **for the Year to 31 March 2019**

Charitable activities cont.

2018/19 was a year of consolidation for A2B Albania following significant growth in 2017/18. However, three new projects were initiated. Firstly, Kizplanet – an afterschool club for children with special needs providing additional adult support and a safe space. This project runs alongside an existing afterschool club for children in mainstream education and the two groups of children are brought together to bring down barriers between them. Secondly, a collaboration with the police in Elbasan called “Our Friend the Policeman”, is sponsored by the Swedish government and aims to build partnerships between the police and young people. The police use the kindergarten and day centre networks that A2B has built up to connect with children and parents to share information about the risks and damage caused by trafficking, bullying and violence and what to do if there is concern. The third project is an advocacy project where A2B Albania are acting as advisors in the first foster care program in Albania. In the past children cared for by the state have been housed in orphanages with all the challenges that this system brings. Albania is piloting a different system of care and is seeking assistance from partner organisations to move to a family-based system of care – fostering.

In addition to the new projects the established project portfolio continues to operate. A2B Albania run:

- 3 kindergarten projects educating around 50 pre-school children (to age 7) mostly from Roma backgrounds.
- 3 day centres which provide a main meal for around 200 people each day, act as social and support centres for elderly people and provide afterschool clubs to around 80 children who struggle to receive help with homework at home. These centres act as hubs for additional activities, for example: Hygiene training, free health checks and advice for the elderly (provided by ABC clinic) adult learning and community events celebrating e.g. Christmas, Easter, national holidays.
- The family link project connects sponsors in the UK to 35 families in Albania who are in desperate need. Regular food parcels and financial support for rent, medical or educational needs are provided to families that could not survive without it. Most of these families have suffered traumatic experiences or are destitute following the departure of the breadwinner through death or family breakdown. Many are referred to A2B by local government social services, and A2B work with social services to ensure the families receive benefits they are entitled to. Funds were raised to take a group of people from family link on a short summer holiday. Despite only being 2 hours’ drive from the coast, this was the first time many adults had ever seen the sea.
- The House of Opportunity project celebrated its second anniversary in October 2018. This project supports vulnerable young adults, particularly vulnerable to trafficking as they transition from the state care system to adult life. Life skills, counselling and employment advice are provided along with safe accommodation and an on-site support worker.
- In the summer months A2B ran 3 weeks of children’s camps. Over 300 children attended receiving nutritious food and getting involved in games, craft and other activities. Often these activities inspire the children to dream and imagine a positive future for themselves, providing hope and encouraging children to take advantage of the educational and other opportunities that they are presented with.
- Foodbank. A2B act as the hub for Foodbank Albania in Elbasan, one staff member administers the project, raising awareness of poverty in schools and collecting and distributing food to those that need it.

In addition to these main projects, various smaller activities are undertaken, often bringing in other organisations to provide a service or advice e.g. medical care for the elderly, support groups lead by social services discussing abuse or serious health conditions. Other activities involve bringing the different generations together, summer barbeques, coordination of volunteers to help decorate or tidy up clients’ houses.

AID TO THE BALKANS UK (A2B)

Report of the Trustees **for the Year to 31 March 2019**

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 2019.

Giving and other income received to fund A2B's work reduced by just over 9% during the year. The previous year, 2017/18 benefitted from some particularly generous one-off gifts. Gift Aid tax relief is an important element of the Charity's income. The amount received during the year, £6,822, represents 10% of total donations (2018: 13%).

Despite the reduction in income, grant funding this year has increased by 2% overall at £69,330 (2018: £68,155). 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 funding commitment to A2B Albania.

Giving to the Family Link programme and associated family support amounted to £17,852 (inclusive of tax relief). Some £7,387 was also received to part fund Another Life Centre in Peqin, Albania after initial third-party funding for that project came to an end. Other restricted receipts totalled £992 and the analysis of those is shown at note 6 to the accounts. All such giving is granted to A2B Albania, without deduction, the month after receipt.

There was a general fund surplus for the year of £4,139 and a restricted fund deficit of £26. At 31st March 2019, the Charity's funds comprised those on deposit in the UK, being £23,427. Of this, restricted funds comprised £1,564. 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. At 31st March 2019, the general fund balance covered just under 6 month's average core funding grant to A2B Albania.

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 15th January 2020.

For and on behalf of the Board of Trustees:



Dr Sam Whitmarsh - Chairman
Trustee

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 2019, which are set out on pages 6 to 9.

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

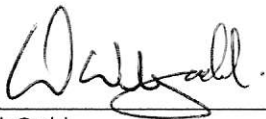
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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: 17th January 2020

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

Receipts and Payments Account and Statement of Assets

For the year ended 31 March 2019

		2019			2018
		General fund £	Restricted funds -note 5 £	Total funds £	Total funds £
Receipts					
<i>Voluntary income</i>					
Donations and gifts received in the UK		44,083	23,015	67,098	73,805
<i>Interest:</i>					
UK bank accounts		14	-	14	2
<i>Other income</i>					
Refund of Income Tax (Gift Aid)		3,606	3,216	6,822	9,469
Total receipts		47,703	26,231	73,934	83,276
Payments					
<i>Direct charitable expenditure</i>					
Grant funding	3	43,073	26,257	69,330	68,155
<i>Other administrative expenses in UK</i>					
Bank charges		300	-	300	300
Fund raising costs		18	-	18	-
Stationery, printing & postage (UK overhead)		173	-	173	-
		491	-	491	300
Total payments		43,564	26,257	69,821	68,455
Excess receipts/(payments)		4,139	(26)	4,113	14,821
Tranfer of funds from unincorporated charity	2	-	-	-	4,493
Net (payments)/receipts after transfers		4,139	(26)	4,113	19,314
Reconciliation of fund balances					
Total balances brought forward at 1st April 2018		17,724	1,590	19,314	-
Net (payments)/receipts after transfers		4,139	(26)	4,113	19,314
Fund balances carried forward at 31st March 2019		21,864	1,564	23,427	19,314
Statement of assets					
UK bank balances		21,863	1,564	23,427	19,314
Total Charity funds at 31st March 2019				23,427	19,314

The accounts and notes on pages 6 to 9 were approved on 15th January 2020 and signed on behalf of the trustees by:


Mr D Ayrton
Trustee/Treasurer

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

Notes to Receipts and Payments Account

For the year ended 31 March 2019

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. TRANSFER OF ASSETS FROM UNINCORPORATED CHARITY - 2018

The CIO was registered in July 2016 and had no income or expenses for the period to 31 March 2017. On 1 April 2017 the funds and activities of the unincorporated charity, Aid to the Balkans Forward Trust (A2B) (Registered charity no. 1077088), were transferred to the CIO and the unincorporated charity was dissolved. From that date, A2B UK (CIO) assumed grant funding and oversight obligations as described in note 3.

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

Notes to Receipts and Payments Account

For the year ended 31 March 2019

3. 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 to ensure monies are being expended in accordance with the purposes for which grants are made.

During the year core funding was £3,500 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 6, restricted funds analysis.

4. 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.

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustee was paid remuneration during the year.

No travel and administrative expenses or any other costs were reimbursed to trustees during the year (2018: nil).

Expenses incurred in the year and previous year were wholly operating costs within the Objects of the Charity.

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

Notes to Receipts and Payments Account

For the year ended 31 March 2019

6. RESTRICTED FUNDS ANALYSIS

	<i>At 1st April 2018</i>	Receipts	Expenses	Transfers	<i>At 31st March 2019</i>
	£	£	£	£	£
Family Link (including Gift Aid)	1,540	17,852	17,909	-	1,483
Another Life - Kindergarten	50	7,387	7,356	-	81
Other specific appeals	-				
Fezo Family		992	992		-
	<u>1,590</u>	<u>26,231</u>	<u>26,257</u>	<u>-</u>	<u>1,564</u>

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

Another Life. On-going support to help operate and staff a kindergarten; a place of safety and early education for local children. An appeal was made for interim funding for the Centre subsequent to the completion of initial third party funding for the project.

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

Fezo family appeal was for the construction of an additional room on the Fezo family's house to double their living space.