Report of the Trustees and Accounts for the Year to 31 March 2023 for AID TO THE BALKANS UK (A2B)

Charitable Incorporated Organisation

REGISTERED CHARITY NUMBER: 1168468

AID TO THE BALKANS UK (A2B)

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AID TO THE BALKANS UK (A2B)

Report of the Trustees
for the Year to 31 March 2023

The Trustees present their report and accounts for the year ended 31 March 2023. 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
Mr Mark Appleby	
Ms Tracey Bishop	
Mr Andrew Davies	
Mr Paul Heffer (resigned 26 January 2023)	

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 five 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

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) exclusively supports A2B Albania, our affiliated charity in Albania. A2B Albania continues its collaborative efforts with various organizations, and we express immense gratitude for the backing provided by: ABC clinic, Foodbank Albania, FSCI, Paul Ritzau Foundation, Passi and Beyond, St Mensenkinderen, and YWAM. Many of the initiatives would not be feasible without the substantial or complete support from these partners. AID TO THE BALKANS (UK) stands as the primary collaborator with A2B Albania and engages in joint projects with these organizations through A2B Albania, as detailed in this report.

We continue our fundraising support of A2B Albania, aiming to promote awareness of projects and showcase the work that aids approximately 500 vulnerable and underprivileged people weekly. We employ various communication channels, including electronic and written means, to engage with our donor base.

The following project portfolio constitutes the bulk of AID TO THE BALKANS (UK) support in Albania:

The charity operates three multidisciplinary social centres (MSC), with two located in Elbasan and one 25 miles away in Peqin, a nearby town. The Bread of Life MSC in Elbasan offers a hot meal and a safe, warm environment for approximately sixty elderly individuals every weekday in school term time. Food is provided to these people at their homes outside of school terms. It also hosts a Kindergarten providing pre-school education up to age 6 and meals for underprivileged children.

The remaining two MSC's also run Kindergarten projects and address various educational and social needs, including after-school homework clubs, activities raising awareness against exploitation, violence and trafficking of children and young people, as well as strengthening the family. These kindergartens also provide a hot meal for the students.

Given the prevalent poverty in many Albanian families, where children are often engaged in work or begging instead of attending school, the goal is to educate these families and facilitate their children's enrolment in state schools. An example of the type of children the kindergartens support is described in the story of Mario.

Mario is far behind his peers at school because he is from the Gypsy ethnic group. He missed out on early years education, has some mental health problems for which he receives no formal support outside of A2B and comes from a difficult family background. He lives with his brother, grandparents and uncle. He spends his spare time looking after his grandparents who also have mental health problems. His parents divorced when he was 1 or 2 years old and his Mum remarried and now has 5 more boys and 1 girl. Since the new family arrived, the mother doesn't want anything to do with Mario or his brother. Their Dad is an alcoholic and is still in the area but does not support the family. The grandmother is a road sweeper, and their uncle is a beggar. The grandmother, grandfather and uncle all live together in 2 rooms with Mario and his brother. During the summer, the uncle takes the boys to go begging – he is training them. This year when an A2B social worker saw this, they contacted a specialist in the Elbasan municipality Child Protection Units who arranged support and involved the police. A2B support the family by arranging government disability allowance for the grandfather, providing them with a food parcel and providing space in clubs and afterschool activities that A2B organise. This together is enough for the family. A2B make it very clear that this support is contingent on the family continuing to send the children to school and keep them from begging on the streets.

The foodbank project partners with Foodbank Albania where A2B act as a distribution centre for foodbank activities in Elbasan as well as distributing food to those that need it across the Elbasan prefecture which includes five other major towns. Over 1000 people were supported in the year to March 2023 with one staff member administering the project.

The Family Link Project establishes a connection between sponsors in the UK and 35-50 families in Albania facing desperate circumstances. Essential assistance, such as regular food parcels and financial support for rent, medical expenses, or educational needs, is extended to families whose survival hinges on this aid. The majority of these families have undergone traumatic experiences or find themselves destitute due to the departure of the primary earner, either through death or family breakdown. A significant number of these families are referred to A2B by local government social services, and A2B collaborates with these services to ensure that the families receive the entitled benefits. A2B also organises positive parenting classes, coordinating educational meetings and training with parents and connection to the Elbasan employment office helping find work for some of the children's parents.

The House of Opportunity project aids vulnerable young adults, frequently exposed to the risk of trafficking, during their transition from the state care system to independent adulthood. The project offers life skills, counselling, and employment guidance, complemented by secure accommodation and an on-site house parent. Despite the challenges posed by the pandemic, this initiative as a household continued without disruption.

During August 2022, A2B organised a month of children's camps, returning to a pre-pandemic scale. The program involved over 100 children, offering a blend of food, games, sports, crafts, and various activities designed to inspire a brighter future for the participants. The focus was on encouraging children to seize the educational and other opportunities available to them. The opportunity was also used to engage some of the children's parents who were invited to a number of evening classes on positive parenting.

In addition, a range of smaller projects and donations were made to fund individual medical needs, purchase of bibles and travel to a conference in Bulgaria where a group of NGOs gathered with the charity FSCI to share experiences and best practice.

Employees In Albania
The following are employed by the charity in Albania:

- 6 x Teachers
- 5 x Cooks
- 2 x Social Workers
- 3 x Cleaners
- 3 x House Parents
- 2 x Director/Managers

Plus a number of volunteers from local youth groups and churches

AID TO THE BALKANS UK (A2B)

Report of the Trustees
for the Year to 31 March 2023

Trustees (UK)

Sam Whitmarsh (Chair)
David Ayrton (Treasurer)
Andrew Davies
Tracey Bishop
Mark Appleby

Paul Heffer resigned as a trustee in January 2023. The trustees thank Paul for his contribution over years of service with A2B. Paul was one of the founders of A2B and will be greatly missed.

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 entire year to 31 March 2023.

Giving and other income received to fund A2B's work during the year amounted to £103,610, a significant increase of almost 68% compared to that in 2022. During the year the Charity has benefitted from some very generous unrestricted gifts. Gift Aid tax relief is a principal element of the Charity's income, and the amount received during the year, £12,676, represents 14% of total donations (2022: 14%).

Grant funding to A2B Albania has increased by around 10% to £78,795 (2022: £71,408) including some £19,712 granted for specific purposes (2022: £23,608). As against that, the Albanian Lek exchange rate has weakened against Sterling by around 12% during the year providing a squeeze on funding for the Bread of Life Centre and Family Link programme. A2B UK have reviewed funding subsequent to the balance sheet date and the Charity's core funding commitment to A2B Albania has been met.

Giving to the Family Link programme and associated family support amounted to £14,734 (inclusive of Gift Aid). Some £4,746 was also received to part fund Another Life Centre in Pequin, Albania. Other appeals and restricted receipts comprised £200 given to support an outdoor children's play area. 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 surplus for the year of £22,970 and a restricted fund deficit of £23. On 31st March 2023, the Charity's funds comprised those on deposit in the UK, being £30,248. Of this, restricted funds comprised £1,628. 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 2023, the unrestricted fund balance covered just under 7 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 4th December 2023.

For and on behalf of the Board of Trustees:

Dr Sam Whitmarsh – Chair

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 2023, 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: 8th December 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 2023

		2023			2022
		Unrestricted funds	Restricted funds -note 5	Total funds	Total funds
Receipts	**Notes**	**£**	**£**	**£**	£
Voluntary income					
Donations and gifts received in the UK		73,794	17,007	**90,801**	*53,898*
Interest:					
UK bank accounts		133	-	**133**	*1*
Other income					
Refund of Income Tax (Gift Aid)		10,003	2,673	**12,676**	*7,810*
Total receipts		83,930	19,680	103,610	*61,709*
Payments					
Direct charitable expenditure					
Grant funding: A2B Albania	2	59,083	19,712	**78,795**	*71,408*
Other administrative expenses in UK					
Bank charges		397	-	**397**	*396*
Travel expenses		971	-	**971**	-
Staff development		500	-	**500**	-
		1,868	-	**1,868**	*396*
Fund raising costs		-	-	**-**	-
Total payments		60,951	19,712	80,663	*71,804*
Excess receipts/(payments)		**22,979**	**(32)**	**22,947**	*(10,095)*
Transfer between funds		(9)	9	**-**	-
Net (payments) after transfers		**22,970**	**(23)**	**22,947**	*(10,095)*
Reconciliation of fund balances					
Total balances brought forward at 1st April 2022		5,650	1,651	**7,301**	*17,396*
Net (payments) after transfers		22,970	(23)	22,947	*(10,095)*
Fund balances carried forward at 31st March 2023		**28,620**	**1,628**	**30,248**	*7,301*
Statement of assets					
UK bank balances		28,620	1,628	**30,248**	*7,301*
Total Charity funds at 31st March 2023				**30,248**	*7,301*

The accounts and notes on pages 6 to 8 were approved on 8/12/2023 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 2023

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 oversite 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 activates 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.

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.
Travel expenses for a monitoring visit to Albania, amounting to £971 were reimbursed to 1 trustee during the year *(2022: Nil)*. Any expenses that are incurred are wholly for operating costs within the objects of the Charity.

5. RESTRICTED FUNDS ANALYSIS

	At 1st April 2022	Receipts	Expenses	Transfers (from General fund)	At 31st March 2023
	£	£	£	£	£
Family Link (including Gift Aid)	*1,276*	14,734	14,787	5	**1,228**
Another Life Centre - Peqin	*375*	4,746	4,725	4	**400**
Other specific appeals:					
Play area		200	200		
	1,651	19,680	19,712	9	**1,628**

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:

Play area: Gift received for the provision of outdoor play equipment.