

REGISTERED CHARITY NUMBER: 1124067

**Illyrian Gospel Trust**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Illyrian Gospel Trust**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**Contents**

	Page
Trust Information	1
Trustees Report	2-7
Independent Examiners Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11-12

**ILLYRIAN GOSPEL TRUST**  
**TRUST INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Name:** Illyrian Gospel Trust

**Charity Registration Number:** 1124067

**Governing Documentation:** Declaration of Trust dated 10<sup>th</sup> March 2008

**Trustees during the period:** Roger Aldridge (Chairman)  
Michael Wilcock (Secretary)  
Michael Martin  
Robert Ness  
Neil Poole  
Helen Romain  
Jonathan Gulliford (appointed 24/05/2021)  
Richard Patterson (appointed 24/05/2021)

**Bankers:** HSBC Bank  
Station Place  
Letchworth Garden City  
Hertfordshire  
SG6 3AJ

**Independent Examiner:** SCM Accountancy Services  
39 Silver Birch Avenue  
Stotfold  
Hitchin  
Hertfordshire  
SG5 4AS

**ILLYRIAN GOSPEL TRUST**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their annual report and the financial statements for the year ended 31 December 2021. The accounts comply with the requirements of the SORP FRS102.

**1. Structure, Governance and Management**

**Governing document**

The governing document is the Declaration of Trust dated 10<sup>th</sup> March 2008

**Recruitment and appointment of Trustees**

Trustees are appointed and recruited in accordance with the Declaration of Trust dated 10<sup>th</sup> March 2008. Recruitment and appointment of Trustees is conducted in accordance with paragraphs 15 & 16 of the said Declaration of Trust.

**Organizational structure**

The Trustees are responsible for the day to day running of the Trust and maintaining financial and other records for inspection at Trustees Meetings.

Due regard has been given to the Charity Commission Guidance on Public Benefit.

**Trustees**

The Trustees, for the purpose of charity law, who served during the year were as follows: -

Roger Aldridge (Chairman)  
Neil Poole  
Michael Wilcock (Secretary)  
Michael Martin  
Robert Ness (Treasurer)  
Helen Romain  
Jonathan Gulliford (appointed 24/05/2021)  
Richard Patterson (appointed 24/05/2021)

**2. Objectives and Activities**

**Charitable objectives**

- (a) to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto in the United Kingdom, Albania or the world as the Trustees may from time to time think fit and to fulfill such other purposes which are exclusively charitable according to the law of England and Wales, and are connected with the charitable work of the Trust

- (b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom, Albania or the world as the Trustees from time to time may think fit.
- (c) to advance education in accordance with the Christian principles set out in the Statement of Beliefs in the Schedule hereto by such means as the Trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in the United Kingdom, Albania or the world as the Trustees may from time to time think fit.

### **Main activities**

The easing of the global pandemic allowed the Fier and Patos churches to be able to meet in person. This has also allowed the re-establishment of women's meetings in both towns and meetings for youth and children.

### **3. Achievements**

#### **Training and education**

The Grace church in Yate has been able to continue training courses via Zoom to help the development of church leaders in Fier. This was supplemented by a seminar held in the Fier church in November for teaching and training which attracted people not just from the local area but from Tirana and Ersekë also.

The churches in Fier and Patos were able to baptise a total of 6 people during the year.

The Field Director was able to contribute to the Torchbearers school program in Ersekë. He taught a course there. The assistant field director has now joined the board of directors of this centre and has been able to attend a number of board meetings and to contribute to this work. It was possible to provide finance for a blind believer to continue to attend this program..

The Director has been able to meet with several churches in the United Kingdom on Zoom to report on the situation in Albania as well as visiting some churches for the promotion of the work of the Trust during the year as Covid related restrictions allowed.

The Trust was able to financially support a camp for visually impaired people in Ersekë. The Field Director was the main speaker there also. He spoke at a football camp at the same venue as well.

These activities are in accord with paragraph (c) as set out in the objectives of the Trust and are designed to train Albanian believers to take over the leadership of the local churches.

#### **Relief of sickness and financial hardship**

Several unsolicited gifts came into the Trust to relieve the hardships faced by Albanians due to the situation with Covid. Medicines were obtained for those with the virus and oxygen bottles and supplies (which were impossible to find in local hospitals). A number of food parcels were distributed to most needy local families and especially to blind and partially sighted not just in the Fier area but also in Korçë and Ersekë regions where social



security payments were discontinued.

The Field Director serves on the board of an Albanian charity, Light for the Blind, which seeks to serve the spiritual, social and humanitarian needs of the blind and partially sighted community in Albania. A partnership with a local food bank has helped with food needs.

Christchurch, Baldock has continued to provide financial assistance for a desperately poor family in Levan.

This is in accord with paragraph (b) as set out in the objectives of the Trust.

#### Projects

Due to the global pandemic, we have not been able to pursue the business creation project. This project will be continued when restrictions are eased in Albania and the business climate more favourable, probably in spring 2022.

This is in accord with paragraph (b) as set out in the Objectives of the Trust.

#### Co-operation with other bodies

The Trust continued to work with the Albanian Evangelical Mission and Vlora Baptist church but also has been working with LinkAcross and the Child Evangelism Fellowship Albania on a field level.

These organisations have objectives which are in line with the Trust's and comply with the Statement of Faith.

#### Church Planting

The work in Suk and Ferras has been suspended while the global pandemic has been affecting so many. It is hoped that these works can begin again from the autumn due to the easing of the situation regarding Covid in Albania at present.

This is in accord with paragraph (a) as set out in the objectives of the Trust.

#### Leadership Training

A number of local men are taking increasing responsibility for the leadership of the churches in Fier and Patos. This continues under the mentorship of the Field Director ensuring that the work is in accordance with paragraph (c) of the objectives of the Trust.

#### Delegated Authority

A contract has been provided for the Field Director stating the limits of operational and financial responsibility delegated to him by the Board. These are detailed below.

#### Responsibilities

The responsibilities of the Field Director are as laid out in the Trust Deed of Illyrian Gospel Trust dated 10<sup>th</sup> March 2008. These are detailed in Paragraph 4 of the Trust Deed. In particular, the activities of the Field Director, acting on behalf of the Trustees must comply with the Statement of Beliefs contained in the Schedule on pages 12-14 of the Trust Deed.

In addition to these responsibilities the Field Director is required to submit a written report to the Trustees on the progress of the work of the Trust and any projects that it has undertaken every four months.

The levels of delegated responsibility are listed below.

## 1. Ministry Activities

- a) The Field Director is authorised to undertake any activity which can be shown to be compatible with the Aims and Objectives of the Trust.
- b) The Field Director is authorised to enter into collaboration with other Evangelical organisations whose aims and objectives are not in conflict with those of the Trust.
- c) The Field Director is authorised to invite any Evangelical organisation to cooperate with the Trust in its activities whose aims and objectives are in line with the Trust Deed subject to notification to the Trustees.

## 2. Financial

- a) The Field Director is authorised to commit to Ministry Expenses up to a single value of £250 without prior approval of the Trustees. The cumulative total of such expenses must not exceed £1,000 per month.
- b) The Field Director is allowed one air fare per annum for himself and family for the purposes of visiting the UK. Any other overseas travel must be authorised by the Trustees.

## **4. Financial Review**

### **Fund Position as at 31 December 2021**

The fund has £84,292 in hand at the end of the year, £53,717 being unrestricted and £30,574 being designated for specific needs and activities. This represents an increase of £20,825 compared to 31 December 2020 with the ongoing impact of Covid still restricting activities in His name.

In 2021 the Trust committed a further £7,670 to assist with Covid related needs in Albania. This has left a balance of £8,555 designated for Covid relief, however having contacted the main donors it has been agreed that this balance will be transferred to a business loan scheme to be used to help local Christians get back on their feet with new or expanded businesses.

During 2021 gifts and donations totaled £73,008, £37,907 for unrestricted use, mainly from supporting churches across the UK and £35,101 for designated use, principally to support Will and Doreta Niven, James Goodman, Covid relief and work with blind believers.

As indicated above with the transfer of the balance of the Covid relief fund it is anticipated that the business loans scheme initiated by Will Niven in 2019 will start to make progress helping Christian business people in late 2022 and beyond. This initiative currently has a fund of £11,555 although we anticipate it will need to get to around £20,000 to become a useful fund to assist businesses start up or restart.

### **Reserves policy**

Monthly costs to run the Field Directors office are:



Field Director's Pay	£1,200
Assistant Field Director's Pay	£943
Field Worker's Pay	£850
Pension and National Insurance Costs	£265
Insurance costs	£200
	<u>£3,458</u>

#### Other Monthly Costs:

Support for blind believers	£150
Support for the Bledar Lamaj	<u>£220</u>
	<u>£370</u>

#### Other commitments:

Repatriation costs for Niven family	£4,500
Repatriation of James Goodman	£2,000

The Trustees consider that in the event of the Trust being closed that it would be prudent to assume it would take six months to enable the Trust to be closed in an orderly manner. We consider that the minimum we need to hold in reserve to cover the costs of this period of orderly closure is £30,000 which is likely to be required from general funds and represents around 55% of the current general fund.

### **5. Future Developments**

New developments and needs can often emerge throughout the course of a year and depend on the availability of personnel and finance to enable us to pursue those which align with the Trust's aims. Specifically, at this point we can see the need to raise further funds for the Business Loans initiative if it is to have the desired effect – as mentioned above we understand that a £20,000 fund would be required to provide a meaningful support system for local businesses and the current fund is £11,555 a shortfall of around £8,500 which we will need to start to close if this scheme is to be beneficial locally in Albania.

### **6. Risk review**

Consideration has been given to risks associated with the promotion of 'Team Albania'.

A review has been undertaken on proposed new legislation which it was thought may impact on 'Team Albania'. After careful consideration, it was determined that as 'Team Albania' is not offered as a Package type of activity this legislation did not apply.

An insurance policy is in place to cover the events highlighted in the risk review.

### **7. Responsibilities of the Trustees**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its receipt and application of resources including income and expenditure for that period. In preparing these financial statements, the Trustees are required to

- Select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statement of recommended



practice have been followed, subject to any departures disclosed and explained in the financial statements; and

- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Illyrian Gospel Trust**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Independent Examiners Report to the Trustees of Illyrian Gospel Trust**

I report on the financial statements of the Trust for the year ended 31 December 2021, which are set out on pages 8 to 11. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

**Respective responsibilities of trustees and examiner**

As the trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of s144 of the Charities Act 2011 (the Charities Act) does not apply.

It is my responsibility to;

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act) and
- State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 of disclosure in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit, and consequently no opinion is given as to whether or not 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 matter has come to my attention:

(1)

which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the Charities Act; and  
to prepare accounts which accord with the accounting records and comply with the  
accounting requirements of the Charities Act  
have not been met; or

(2)

to which, in my opinion, attention should be drawn in order to enable a proper understanding  
of the accounts to be reached.



30 August 2022

**Sue Matejtschuk FCA**  
SCM Accountancy Services Ltd  
39 Silver Birch Avenue  
Stotfold  
Hitchin  
Herts  
SG5 4AS

**Illyrian Gospel Trust**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	General Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Incoming resources</b>					
<b>Income resources from generated funds</b>					
Donations and legacies		37,907	35,101	73,008	79,422
Investment income and interest					
Bank interest		32	-	32	118
<b>Total incoming resources</b>		<b>37,939</b>	<b>35,101</b>	<b>73,040</b>	<b>79,540</b>
<b>Resources expended</b>					
Charitable expenditure					
Staff costs	2	11,246	18,769	30,015	24,137
Other running costs	3	2,475	-	2,475	3,907
Grantmaking	4	3,295	16,280	19,575	38,267
Governance costs					
Independent examination		150	-	150	150
Trustee's expenses		-	-	0	0
<b>Total resources expended</b>	5	<b>17,166</b>	<b>35,049</b>	<b>52,215</b>	<b>66,461</b>
<b>Net Movements in funds</b>		<b>20,773</b>	<b>52</b>	<b>20,825</b>	<b>13,079</b>
<b>Total funds at 1 January 2021</b>		<b>32,944</b>	<b>30,523</b>	<b>63,467</b>	<b>50,388</b>
<b>Total funds at 31 December 2021</b>		<b>53,717</b>	<b>30,575</b>	<b>84,292</b>	<b>63,467</b>

**Illyrian Gospel Trust**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

		<b>2021</b>	<b>2020</b>
<i>The assets and liabilities of the charity:</i>			
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		84,442	61,486
Field Worker Loan	<b>6</b>	-	2,131
<b>Creditor</b>			
Accrual for accountancy		(150)	(150)
<b>Net current assets</b>		<b>84,292</b>	<b>63,467</b>
<b>Total assets less current liabilities</b>		<b>84,292</b>	<b>63,467</b>
<b>Net assets including pension asset / liability</b>		<b>84,292</b>	<b>63,467</b>
<i>The funds of the charity:</i>			
<b>Unrestricted income funds</b>		53,717	32,944
<b>Restricted income funds</b>	<b>7</b>	30,575	30,523
<b>Total charity funds</b>		<b>84,292</b>	<b>63,467</b>

Robert Ness  
Trustee

Approved by the trustees on ..... *26 September 2022*

The notes on pages 10-11 form an integral part of these accounts.



**Illyrian Gospel Trust**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The accounts are in accordance with the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in March 2005 and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Incoming resources**

Incoming resources are accounted for on a receivable basis.

**Resources expended**

All expenditure is recognised in the period in which incurred and accounted for on an accruals basis. This has then been classified under headings that aggregate all costs related to the category. Resources expended include attributable VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

The Trustees have been reimbursed £nil expenses (2020: £nil)

**2 STAFF COSTS AND NUMBERS**

Staff costs were as follows:	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Pay & Pension	25,585	22,881
Expenses	4,430	1,256
	<u>30,015</u>	<u>24,137</u>

Of the above, £18,769 (2020: £12,543) was sourced through restricted funds.

Staff:     Field Director  
           Assistant Field Director  
           Field Evangelist

**Illyrian Gospel Trust**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3 OTHER RUNNING COSTS**

	2021	2020
	£	£
Insurance	2,321	2,648
Print & Stationery	0	216
Membership Fees	154	293
Other Costs	0	750
	<u>2,475</u>	<u>3,907</u>

**4 GRANT MAKING**

	2021		2020	
	General	Restricted	£	£
	£	£	£	£
Project Rritja	-	-	-	1,056
Will & Doreta	-	10,103	10,103	7,266
Holiday Club	-	-	-	103
Arben	-	-	-	250
Bledi	1,759	2,770	4,529	2,630
Brunna	1,006	-	1,006	-
Ylli	-	480	480	3,127
James Goodman	-	8,666	8,666	5,277
Taulant	-	-	-	3,850
Bibles	30	-	30	-
Earthquake Appeal	-	-	-	11,394
Fier Seminar Expenses	500	-	500	-
Covid Support	-	7,670	7,670	13,505
Professional Institute	-	2,150	2,150	800
Niko & Arla	-	850	850	500
Light for the Blind	-	2,220	2,220	1,052
Axhelo	-	140	140	-
	<u>3,295</u>	<u>35,049</u>	<u>38,344</u>	<u>50,810</u>

**5** Money spent in Albania was £49,590, which represents 95% of total expenditure.

**6** In 2017 the trust advanced a loan of £5,000 to Bledar Lamaj a key field worker to assist with purchasing a family home. In August 2021 the Trustees agreed to convert the remaining loan (£1,568) to a grant which is reflected in the general grant to Bledi at 4 above.

**7 RESTRICTED FUND ANALYSIS**

	2021			2021
	Opening	Income	Expense	Closing
Funds	Balance			Balance
	£	£	£	£
Project Rritja (Fier church)	3,504	123	-	3,627
Patos / Fier General needs	294	-	-	294
Bledi	300	2,470	(2,770)	-
Ylli	-	480	(480)	-
Will and Doreta	643	9,728	(10,103)	268
James Goodman	6,435	8,074	(8,666)	5,843
Children's Work	3,958	1,035	-	4,993
Covid	10,889	5,335	(7,670)	8,555
Professional Institute	500	1,900	(2,150)	250
Niko & Arla	850	1,500	(850)	1,500
Business Loans	3,000	-	-	3,000
Light for the Blind	150	4,315	(2,220)	2,245
Axhelo	-	140	(140)	-
<b>Total</b>	<u>30,523</u>	<u>35,101</u>	<u>(35,049)</u>	<u>30,575</u>