

REGISTERED CHARITY NUMBER: 1124067

Illyrian Gospel Trust

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Illyrian Gospel Trust
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YEAR ENDED 31 DECEMBER 2022

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ILLYRIAN GOSPEL TRUST

TRUST INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Name:	Illyrian Gospel Trust
Charity Registration Number:	1124067
Governing Documentation:	Declaration of Trust dated 10 th March 2008
Trustees during the period:	Roger Aldridge Michael Wilcock (resigned 03/02/2022) Michael Martin Robert Ness Neil Poole Helen Romain (Secretary) Jonathan Gulliford Richard Patterson (Chairman) Paul Dutton (appointed 26/09/2022)
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 2022

The Trustees present their annual report and the financial statements for the year ended 31st December 2022. The accounts comply with the requirements of the SORP FRS102.

Structure, Governance and Management

Governing document

The governing document is the Declaration of Trust dated 10th March 2008

Recruitment and appointment of Trustees

Trustees are appointed and recruited in accordance with the Declaration of Trust dated 10th 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
Neil Poole
Michael Wilcock (resigned 03/02/2022)
Michael Martin
Robert Ness (Treasurer)
Helen Romain (Secretary)
Jonathan Gulliford
Richard Patterson (Chairman)
Paul Dutton (appointed 26/09/2022)

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.

Achievements

Training and education

The Field Director was able to teach two times at the Torchbearers Bible school in Ersekë. It has also been possible for the Trust to pay the fees of a blind student attending this school.

This year we have been able to support the camp for the visually impaired in Ersekë known as the "Light of Life" camp. We also paid the fees for children and young people who wanted to attend various summer camps there but were not able to afford the cost.

The Director visited several churches in England and Scotland during the year both to preach and to promote the work of the Trust. He continues to provide written updates to supporters and to take part in online meetings.

The Trust organised an online prayer conference to highlight various aspects of its work. We were joined by Fabjon Ivanaj, pastor of the Faith Bible church in Tirana, whom the Trust has sought to support financially as much as possible.

The church in Fier was able to baptise one believer this year together with a believer from Patos. 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 economic situation here. A family has been helped in Patos so that they can pay the medical expenses of a blind and diabetic family member.

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.

The Field Director has also been appointed as coordinator for a disabilities network in Albania. During the last year two training sessions were organised; one near Tirana and one in Pogradec. These were led by competent professionals and were aimed at equipping churches to work with people with disabilities. Further training is planned next year.

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

Projects

The business creation project has been delayed this year. However, two business mentors from the United Kingdom have been identified and have volunteered their services free of charge. The first phase of this project will begin in June of 2023

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, LinkAcross and the Child Evangelism Fellowship Albania on a field level. It also supports the work of the Faith Bible Church in Tirana and particularly its pastor Fabjon Ivanaj.

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

Church Planting

It has not been possible to pursue new church plants this year. However the Field Director and Assistant Field Director have continued visits to Levan, Suk and Verri which have the potential for church plants in the future.

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

Leadership Training

The Fier church was able to appoint its first deacons this year; the first time that Albanians have been in leadership positions in this church for the last 23 years. They have begun their duties in the church and there have been further training sessions provided by Grace church, Yate.

The Field Director has been able to begin preaching classes. The participants have been from the Fier and Patos churches but also he has been joined by people from Tirana, Kukës, Durrës and Ersekë online.

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 10th 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.

Financial Review

Fund Position as at 31 December 2022

The fund has £85,531 in hand at the end of the year, £58,326 being unrestricted and £27,206 being designated for specific needs and activities. This represents an increase of £1,239 compared to 31 December 2021.

In 2021 following the consent of main donors the Trust transferred the remaining balance (£8,555) of Covid support funds to a Business Loan scheme designed to help local business people get back on their feet with new or expanded businesses. This work has commenced in 2023 with initial training sessions held in early June. Once we have a clearer picture of interest in the scheme we will seek to expand the fund to the minimum £20,000 we believe is needed for it to be a viable support scheme.

During 2022 gifts and donations totaled £61,732, £38,978 for unrestricted use, mainly from supporting churches across the UK and £22,754 for designated use, principally to support Will and Doreta Niven, James Goodman, Bledi Lamaj and work with children and blind believers.

Reserves policy

Monthly costs to run the Field Directors office are:

Field Director's Pay	£1,400
Assistant Field Director's Pay	£945
Field Worker's Pay	£1,050
Pension and National Insurance Costs	£415
Insurance costs	£200
	<u>£4,010</u>

Other Monthly Costs:

Support for blind believers	£150
Support for the Bledar Lamaj	£250
Support for Fabjon	£40
	<u>£440</u>

Other commitments:

Repatriation costs for Niven family	£5,000
Repatriation of James Goodman	£2,500

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 £35,000 which is likely to be required from general funds and represents around 60% of the current general fund.

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 those that align with the Trust's aims to be pursued. As mentioned above and in last year's report, currently we can see the need to raise further funds for the Business Loans initiative if it is to have the desired effect. A fund of at least £20,000 is desirable to provide a meaningful support system for local businesses. The current fund is £11,955 and whilst the shortfall of £8,045 has already been pledged by current donors, we will need to consider ways of increasing this fund dependent on its success and popularity following the training courses.

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.

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 2022

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 2022, 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.



11 September 2023

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 2022

	Notes	General Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Income resources from generated funds					
Donations and legacies		38,914	22,754	61,668	73,008
Investment income and interest					
Bank interest		64	-	64	32
Total incoming resources		38,978	22,754	61,732	73,040
Resources expended					
Charitable expenditure					
Staff costs	2	30,481	12,431	42,912	30,015
Other running costs	3	965	-	965	2,475
Grantmaking	4	2,773	13,693	16,466	19,575
Governance costs					
Independent examination		150	-	150	150
Trustee's expenses		-	-	-	-
Total resources expended	5	34,369	26,124	60,493	52,215
Net Movements in funds		4,609	-3,370	1,239	20,825
Total funds at 1 January 2022		53,717	30,575	84,292	63,467
Total funds at 31 December 2022		58,326	27,206	85,531	84,292


Illyrian Gospel Trust

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
<i>The assets and liabilities of the charity:</i>			
	Notes	£	£
Current assets			
Cash at bank and in hand		85,681	84,442
Creditor			
Accrual for accountancy		(150)	(150)
Net current assets		<u>85,531</u>	<u>84,292</u>
Total assets less current liabilities		<u>85,531</u>	<u>84,292</u>
Net assets including pension asset / liability		<u><u>85,531</u></u>	<u><u>84,292</u></u>
<i>The funds of the charity:</i>			
Unrestricted income funds		58,326	53,717
Restricted income funds	6	27,206	30,575
Total charity funds		<u><u>85,531</u></u>	<u><u>84,292</u></u>

Robert Ness

Trustee

Approved by the trustees on 

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 2022

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 (2021: £nil)

2 STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2022	2021
	£	£
Pay & Pension	39,843	27,335
Expenses	3,069	4,430
	<u>42,912</u>	<u>31,765</u>

Of the above, £12,431 (2021 - £18,769) 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 2022**

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OTHER RUNNING COSTS

	2022	2021
	£	£
Insurance	588	571
Print & Stationery	-	-
Membership Fees	304	154
Other Costs	73	-
	<u>965</u>	<u>725</u>

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GRANT MAKING

	2022		2021	
	General Restricted			
	£	£	£	£
Children's Work	400	1,247	1,647	-
Bledi	205	2,620	2,825	4,529
Brunna	859	-	859	1,006
Ylli	-	480	480	480
CEF	109	1,169	1,278	-
Bibles	-	-	-	30
Grant to Mario	1,200	-	1,200	-
Fier Seminar Expenses	-	-	-	500
Covid Support	-	-	-	7,670
Professional Institute	-	700	700	2,150
Niko & Arla	-	1,600	1,600	850
Light for the Blind	-	4,013	4,013	2,220
Veis Family Support	-	1,000	1,000	-
Patos/Fier General Support	-	294	294	-
Agron Family Support	-	75	75	-
Axhelo	-	495	495	140
	<u>2,773</u>	<u>13,693</u>	<u>16,466</u>	<u>19,575</u>

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Money spent in Albania was £58,161, which represents 96% of total expenditure.

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RESTRICTED FUND ANALYSIS

	2022			2022	
Funds	Opening	Income	Transfer	Expense	Closing
	Balance				Balance
	£	£	£	£	£
Project Rritja (Fier church)	3,627	120	-	-	3,747
Patos / Fier General needs	294	-	-	(294)	-
Bledi	-	2,643	-	(2,620)	23
Ylli	-	480	-	(480)	-
Will and Doreta	268	5,065	-	(4,851)	482
James Goodman	5,843	7,684	-	(9,860)	3,668
Children's Work	4,993	1,305	-	(1,247)	5,051
Covid	8,555	-	(8,555)	-	-
Professional Institute	250	450	-	(700)	-
Niko & Arla	1,500	100	-	(1,600)	-
Business Loans	3,000	400	8,555	-	11,955
Light for the Blind	2,245	1,768	-	(4,013)	-
CEF	-	1,169	-	(1,169)	-
Anxhelo	-	495	-	(495)	-
Veis Family Support	-	1,000	-	(1,000)	-
Agron Family Support	-	75	-	(75)	-
Total	<u>30,575</u>	<u>22,754</u>	<u>-</u>	<u>(28,404)</u>	<u>24,925</u>