

REGISTERED CHARITY NUMBER: 1124067

Illyrian Gospel Trust

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Illyrian Gospel Trust
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

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 2024

Name: Illyrian Gospel Trust

Charity Registration Number: 1124067

Governing Documentation: Declaration of Trust dated 10th March 2008

Trustees during the period: Roger Aldridge
Michael Martin
Robert Ness
Neil Poole
Helen Romain (Secretary)
Jonathan Gulliford
Richard Patterson (Chairman)
Paul Dutton (resigned 3rd April 2025)
Tim Rawlinson

Bankers: Virgin Money
7 Gold Street
Northampton
NN1 1EN

HSBC Bank
1 Market Place
Hitchin
Hertfordshire
SG5 1DR

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 2024

The Trustees present their annual report and the financial statements for the year ended 31 December 2024. 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 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 Martin
Robert Ness (Treasurer)
Helen Romain (Secretary)
Jonathan Gulliford
Richard Patterson (Chairman)
Paul Dutton (resigned 3rd April 2025)
Tim Rawlinson

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 fulfil 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 Field Director was able to teach two times at the Torchbearers Bible school in Ersekë. He also was able to teach at the Torchbearers school in Embu, Kenya, which is an offshoot of the school in Ersekë. He also taught a group of pastors in Embu at a pastors conference and was able to speak at a number of events in the area. He was also able to preach in several churches in Albania.

The Trust was able to sponsor a holiday Bible club for young people in Fier that drew folk from both Fier and Patos.

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 has been able to support the work of translation of Christian literature through IGNIS; an Albanian publishing company.

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

The Trust has been able to support a young teenager in his education in the town of Levan. This young man has been sponsored by the "Body and soul" meeting that Christchurch Baldock have organised.

The Field Director and Assistant Field Director serve 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. During this period we have been able to

sponsor blind people and their families to attend an annual camp.

Projects

The business creation scheme has been put into action through a grant to SDG3 Nails, a registered company in Albania whose owner is a member of the church in Fier, to open a shop in Tirana. Extensive discussions were held with the owner and the workers to improve upon their business plan and it was possible, through the generosity of a donor in the United Kingdom, to be able to give 20,000 euros as a long term loan.

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 LinkAcross and on a field level. It also supports the work of the Faith Bible Church in Tirana and particular its pastor Fabjon Ivanaj as well as the "Way of Peace" churches in Fier and Patos.

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

This year the trust has been able to support financially Lidia Niven and Israel Chijioke as students at the Ersekë Bible school. Israel has now on completion of his studies begun a role as intern in the Fier church under the guidance of the Field Director and James Goodman. This 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.

4. Financial Review

Fund Position as at 31 December 2024

The fund has £82,927 in hand at the end of the year, £50,579 being unrestricted and £32,348 being designated for specific needs and activities. This represents a reduction in funds of £17,138 compared to 31 December 2023. The principle reasons for this reduction are increased costs of staff in Albania and the publication of the J C Ryle Holiness book in Albanian.

During 2024 gifts and donations totalled £62,921, £28,003 for unrestricted use, mainly from supporting churches across the UK and £34,918 for designated use, principally to support Will and Doreta Niven, James Goodman, Bledi Lamaj, but also including a top up of funding for the business loans scheme which as mentioned above commenced in 2024. In addition £2,049 (£521; 2023) of interest was earned from monies held at Virgin Money and Kingdom Bank.

Reserves policy

Monthly costs to run the Field Directors office are:

Field Director's Pay	£1,520
Assistant Field Director's Pay	£1,440
Field Worker's Pay	£1,160
Pension and National Insurance Costs	£ 420
Insurance costs	£ 160
	<u>£4,700</u>

Other Monthly Costs:

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

Other commitments:

Repatriation costs for Niven family	£5,000
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. Although the expected costs of an orderly closure have increased slightly the trustees still feel a provision of £36,000 from general funds would be sufficient to cover this as there is also a likelihood that additional funds could be raised for this purpose.

It should be noted that although still small overall bank charges more than doubled in the year to £199 (£82; 2023) as banks are now charging charities for their services and we in turn are making some payments directly into Albania which is more expensive.

During the year the Trustees opened a deposit account with Kingdom Bank and have deposited the £36,000 closure provision with them.

5. Future Developments

The Field Director advised the board that from January 2027 he will not hold leadership responsibility in the Fier church. He will be based in Fier, a member of the church and still active in it but he will not be the leader of the church. Some of his responsibilities have already been delegated to others in the church. However there are a number of priorities for the Trust:

- Recruitment of a full time worker for the Fier church- whether Albanian or expat
- Recruitment of a full time worker for the Patos church- to support Bledi Lamaj
- Working through the transition in Fier and hand over of responsibilities
- Seeking to help publish more Christian literature in Albanian
- Seeking to support Albanian workers in practical ways

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.

The Trustees have insurance policies in place both to cover general liabilities including employee and public liability insurance.

Additionally the Trustees have considered the issues and risks surrounding money overseas and have implemented policies to ensure adequate control and checking of payments sent to Albania.

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 2024

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 2024, 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.



8 August 2025

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 2024

	Notes	General Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Income resources from generated funds					
Donations and legacies		28,003	34,918	62,921	81,808
Investment income and interest					
Bank interest		2,049	-	2,049	521
Total incoming resources		<u>30,052</u>	<u>34,918</u>	<u>64,970</u>	<u>82,329</u>
Resources expended					
Charitable expenditure					
Staff costs	2	38,186	19,549	57,735	52,436
Other running costs	3	1,574	-	1,574	1,409
Grantmaking	4	2,560	20,235	22,795	13,804
Governance costs					
Independent examination		-	-	-	150
Trustee's expenses		-	-	-	-
Total resources expended	5	<u>42,320</u>	<u>39,784</u>	<u>82,104</u>	<u>67,799</u>
Net Movements in funds		(£12,268)	(£4,866)	(£17,134)	14,530
Total funds at 1 January 2024		<u>62,847</u>	<u>37,214</u>	<u>100,061</u>	<u>85,531</u>
Total funds at 31 December 2024		<u>50,579</u>	<u>32,348</u>	<u>82,927</u>	<u>100,061</u>

Illyrian Gospel Trust

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
<i>The assets and liabilities of the charity:</i>			
	Notes	£	£
Current assets			
Cash at bank and in hand		82,927	100,061
Net current assets		<u>82,927</u>	<u>100,061</u>
Total assets less current liabilities		<u>82,927</u>	<u>100,061</u>
Net assets including pension asset / liability		<u>82,927</u>	<u>100,061</u>
<i>The funds of the charity:</i>			
Unrestricted income funds		50,579	62,847
Restricted income funds	6	32,348	37,214
Total charity funds		<u>82,927</u>	<u>100,061</u>

R Ness

Robert Ness

Trustee

Approved by the trustees on 15/9/25

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 2024

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 (2023: £nil)

2 STAFF COSTS AND NUMBERS

Staff costs were as follows:	2024	2023
	£	£
Pay & Pension	51,784	48,408
Expenses	5,951	4,028
	<u>57,735</u>	<u>52,436</u>

Of the above, £19,549 (2023 - £19,296) 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 2024**

3

OTHER RUNNING COSTS

	2024	2023
	£	£
Insurance	692	632
Membership Fees	533	490
Bank Charges	199	82
Other Costs	150	205
	<u>1,574</u>	<u>1409</u>

4

GRANT MAKING

	2024		2023
	£		£
	General	Restricted	
	£	£	£
Children's Work	-	2,932	828
Project Rritja (Fier church)	-	331	770
Bledi	507	3,769	2,861
Brunna	247	-	959
Fabi	-	556	2,712
Blind	-	993	2,400
Books for Teaching	-	250	1,993
Food Parcels	-	-	300
AEP Conference	1,806	-	296
Niko & Arla	-	-	25
Light for the Blind	-	1,924	-
JC Ryle Holiness (Albanian)	-	9,000	-
Dorisa	-	-	260
Axhelo	-	480	400
	<u>2,560</u>	<u>20,235</u>	<u>22,795</u>
			<u>13,804</u>

5

Money spent in Albania was £75,213, which represents 92% of total expenditure.

6

RESTRICTED FUND ANALYSIS

	2024				2024
	Opening	Income	Transfer	Expense	Closing
Funds	Balance	£	£	£	Balance
	£	£	£	£	£
Project Rritja (Fier church)	3,097	198	-	(331)	2,964
Bledi	-	3,781	-	(3,769)	12
Fabi	-	556	-	(556)	-
Children's Work	5,242	1,031	-	(2,932)	3,341
Blind	-	993	-	(993)	-
Business Loans	12,355	4,450	-	-	16,805
Light for the Blind	2,920	2,235	-	(1,924)	3,231
Pastor Training	140	840	-	-	980
Anxhelo	-	480	-	(480)	-
Books for Teaching (Kenya)	-	250	-	(250)	-
JC Ryle Holiness (Albanian)	9,000	-	-	(9,000)	-
	<u>32,754</u>	<u>14,814</u>	<u>-</u>	<u>(20,235)</u>	<u>27,333</u>
Staff					
Will and Doreta	4,214	9,843	-	(9,288)	4,769
James Goodman	246	10,261	-	(10,261)	246
Total	<u>37,214</u>	<u>34,918</u>	<u>-</u>	<u>(39,784)</u>	<u>32,348</u>