

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 September 2021**  
**for**  
**ARTHUR MCCLUSKEY FOUNDATION**

PKW Accountancy Ltd  
Second Floor  
1 Church Square  
Leighton Buzzard  
Bedfordshire  
LU7 1AE

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for the Year Ended 30 September 2021**

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**ARTHUR MCCLUSKEY FOUNDATION**

**Reference and Administrative Details  
for the Year Ended 30 September 2021**

<b>Trustees</b>	P Henry S Bond (resigned 26.11.20) A Rennison D O'Shea M McEntee S J Brady
<b>Company secretary</b>	A Rennison
<b>Registered office</b>	Craigshannoch Lodge Midmar By Inverurie Aberdeenshire AB51 7LX
<b>Registered company number</b>	SC273801 (Scotland)
<b>Registered charity number</b>	SC036163 (Scotland) 20103194 (Ireland)
<b>Independent examiner</b>	PKW Accountancy Ltd Second Floor 1 Church Square Leighton Buzzard Bedfordshire LU7 1AE

**Report of the Trustees  
for the Year Ended 30 September 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Objectives and activities**

**Objectives and aims**

The objectives of the charity are to relieve poverty, advance education and promote the health of people in Bosnia Herzegovina who are victims of war, drug or human right abuse.

The UK directors and supporters hope to continue to raise funds for all the projects as outlined in the accounts. We encourage other people to organise fund raising events on our behalf - with limited success! Three concerts planned in Bosnia Herzegovina could not proceed this year due to our cancelled travel plans.

**Public benefit**

The directors confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit (Charities and Public Benefit).

**Volunteers**

Five directors who do 20 hours approximately per week.

Susan Bond retired on 26 November 2020 after many years of dedicated work which resulted in raising invaluable funds for the Kindergarten at Kiseljak. Susan now wishes to concentrate on her grandchildren and other interests. We wish her good health, happiness and our grateful thanks for all that she has achieved.

**Achievement and performance**

The directors are most grateful to our generous donors without whom we could not achieve so much.

**Financial review**

**Financial position**

We have raised £414,674 (€474,532) during the year ending 30 September 2021 of which £135,618 (€155,194) was raised in Ireland. UK Gift Aid claims raised £28,453 (€32,560) and tax relief on the donations in Ireland raised £12,380 (€14,167). Standing Orders, donations and fundraising events account for the rest.

The directors personally cover all expenses so that 100% of all donations received reach the projects in Bosnia Herzegovina. No director receives a salary or claims expenses. All directors contribute generously to the funds and give unstintingly of their time to support our projects.

**Reserves policy**

The charity's policy is to hold enough reserves for the day-to-day running of the charity only. As at 30 September 2021 the charity held free reserves totalling £169,273. This is due to our policy to set aside funds for each student's full degree course at university as well as a two year reserve in relation to poor families.

**Future plans**

The charity hopes to find donors and Trusts who have an interest in helping the people of Bosnia Herzegovina. Our fundraising efforts will continue but we are a small number with limited energies! We aim to send articles about our work to various papers and journals in the hope of receiving donations. We continue to be shocked by what we see when we visit poor families and see clearly that, even 26 years after the end of war, charity support is still desperately needed in Bosnia Herzegovina.

**Structure, governance and management**

**Governing document**

The organisation is charitable company limited by guarantee, incorporated on 24 September 2004 and registered as a charity on 25 November 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute such amounts as may be required not exceeding £1.

**Report of the Trustees  
for the Year Ended 30 September 2021**

**Structure, governance and management**

**Recruitment and appointment of Management Committee**

The Directors of the company are also charity Trustees for the purposes of charity law. At each AGM, one-third of the directors are subject to retirement by rotation. The retiring director can be re-appointed if not being replaced. When recruiting and appointing members of the Management Committee, a broad range of skills and competencies are looked for. An interest in the wellbeing of the people of and in raising funds for Bosnia Herzegovina is essential.

**Risk management**

The Directors have carried out a review of the major risks to the charity and confirm that they have established systems to mitigate them.

Approved by order of the board of trustees on 4 January 2022 and signed on its behalf by:

P Henry - Trustee

**Independent Examiner's Report to the Trustees of  
Arthur McCluskey Foundation**

I report on the accounts for the year ended 30 September 2021 set out on pages five to fourteen.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.

Paul K West  
FCA  
PKW Accountancy Ltd  
Second Floor  
1 Church Square  
Leighton Buzzard  
Bedfordshire  
LU7 1AE

Date: 6 January 2022

**ARTHUR MCCLUSKEY FOUNDATION**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 September 2021**

	Notes	Unrestricted fund £	Restricted funds £	<b>30.9.21 Total funds £</b>	30.9.20 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	<b>125,108</b>	<b>287,413</b>	<b>412,521</b>	252,694
Other trading activities	3	<u>-</u>	<u>2,154</u>	<u>2,154</u>	<u>30,547</u>
<b>Total</b>		<b>125,108</b>	<b>289,567</b>	<b>414,675</b>	283,241
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Mother's Village Orphanage	4	<b>11,594</b>	<b>25,827</b>	<b>37,421</b>	38,186
Kindergarten School		-	<b>836</b>	<b>836</b>	948
St Luke's Home Care		-	<b>584</b>	<b>584</b>	500
Prosthetic Limbs		<b>18,859</b>	<b>19,294</b>	<b>38,153</b>	60,095
Educational Support		<b>15,348</b>	<b>7,864</b>	<b>23,212</b>	26,801
Child Sponsorship		-	-	-	1,095
Family Homes		<b>23,839</b>	<b>18,798</b>	<b>42,637</b>	65,777
Family Support		<b>10,342</b>	<b>12,330</b>	<b>22,672</b>	10,301
Cenacolo Community		<b>3,432</b>	<b>65,714</b>	<b>69,146</b>	64,169
Parish Support		-	-	-	1,109
Women's Refuge Centre		<b>99</b>	<b>28,396</b>	<b>28,495</b>	47,099
Mary's Hands		<b>4,996</b>	<b>82,462</b>	<b>87,458</b>	-
Bread of St Anthony		<b>7,054</b>	<b>27,900</b>	<b>34,954</b>	-
<b>Total</b>		<b>95,563</b>	<b>290,005</b>	<b>385,568</b>	316,080
<b>NET INCOME/(EXPENDITURE)</b>		<b>29,545</b>	<b>(438)</b>	<b>29,107</b>	<b>(32,839)</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>139,728</b>	<b>438</b>	<b>140,166</b>	173,005
<b>Total funds carried forward</b>		<u><b>169,273</b></u>	<u><b>-</b></u>	<u><b>169,273</b></u>	<u>140,166</u>

The notes form part of these financial statements

**ARTHUR MCCLUSKEY FOUNDATION**

**Balance Sheet  
30 September 2021**

	Notes	Unrestricted fund £	Restricted funds £	<b>30.9.21 Total funds £</b>	30.9.20 Total funds £
<b>Current assets</b>					
Debtors	7	<b>23,096</b>	-	<b>23,096</b>	5,048
Cash at bank		<b><u>147,960</u></b>	-	<b><u>147,960</u></b>	<u>136,840</u>
		<b>171,056</b>	-	<b>171,056</b>	141,888
<b>Creditors</b>					
Amounts falling due within one year	8	<b>(1,783)</b>	-	<b>(1,783)</b>	(1,722)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net current assets</b>		<b><u>169,273</u></b>	-	<b><u>169,273</u></b>	<u>140,166</u>
<b>Total assets less current liabilities</b>		<b><u>169,273</u></b>	-	<b><u>169,273</u></b>	140,166
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<b><u>169,273</u></b>	-	<b><u>169,273</u></b>	<u>140,166</u>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Funds</b>	9				
Unrestricted funds				<b>169,273</b>	139,728
Restricted funds				<u>-</u>	<u>438</u>
<b>Total funds</b>				<b><u>169,273</u></b>	<u>140,166</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 January 2022 and were signed on its behalf by:

P Henry - Trustee

A Rennison - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30 September 2021**

**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**2. Donations and legacies**

	Unrestricted funds £	Restricted funds £	<b>30.9.21 Total funds £</b>	30.9.20 Total funds £
Donations	<b>96,655</b>	<b>287,413</b>	<b>384,068</b>	219,952
Gift aid	<b>28,453</b>	-	<b>28,453</b>	7,745
Legacies	-	-	-	<u>24,997</u>
	<u><b>125,108</b></u>	<u><b>287,413</b></u>	<u><b>412,521</b></u>	<u>252,694</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

## 2. Donations and legacies - continued

<b>Restricted Funds</b>	<b>30.9.21</b>	<b>30.9.20</b>
	<b>£</b>	<b>£</b>
Mother's Village Orphanage	23,235	38,609
Kindergarten School	836	320
St Luke's Home Care	584	500
Prosthetic Limbs	19,294	26,290
Educational Support	7,864	25,997
Child Sponsorship	-	1,095
Family Support	12,330	3,553
Family Homes	18,798	45,377
Cenacolo Community	65,714	61,497
Women's Refuge Centre	28,396	47,087
Mary's Hands	82,462	-
Bread of St Anthony	27,900	-
	<u>287,413</u>	<u>230,325</u>

## 3. Other trading activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>30.9.21 Total funds</b>	<b>30.9.20 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising events	<u>-</u>	<u>2,154</u>	<u>2,154</u>	<u>30,547</u>

**Restricted funds**

	<b>30.9.21</b>	<b>30.9.20</b>
	<b>£</b>	<b>£</b>
Mother's Village Orphanage	2,154	15
Prosthetic Limbs	-	24,658
Family Support	-	100
Family Homes	-	5,774
	<u>2,154</u>	<u>30,547</u>

## 4. Charitable activities costs

	<b>Direct Costs</b>
	<b>£</b>
Mother's Village Orphanage	37,421
Kindergarten School	836
St Luke's Home Care	584
Prosthetic Limbs	38,153
Educational Support	23,212
Family Homes	42,637
Family Support	22,672
Cenacolo Community	69,146
Women's Refuge Centre	28,495
Mary's Hands	87,458
Bread of St Anthony	34,954
	<u>385,568</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

## 4. Charitable activities costs - continued

All administration costs which amounted to £3,144 (€3,598) were paid by the directors of the charity. Included were accountancy fees, bank charges and website management costs. All other expenses - stationery, postage, office supplies etc - were paid by the directors allowing every penny we receive to be used for the poor of Bosnia Herzegovina.

## 5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

There are zero staff costs as all those involved are volunteers.

## Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

## 6. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	22,369	230,325	252,694
Other trading activities	-	30,547	30,547
<b>Total</b>	22,369	260,872	283,241
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Mother's Village Orphanage	-	38,186	38,186
Kindergarten School	336	612	948
St Luke's Home Care	-	500	500
Prosthetic Limbs	9,147	50,948	60,095
Educational Support	20,804	5,997	26,801
Child Sponsorship	-	1,095	1,095
Family Homes	14,626	51,151	65,777
Family Support	6,648	3,653	10,301
Cenacolo Community	2,672	61,497	64,169
Parish Support	1,109	-	1,109
Women's Refuge Centre	12	47,087	47,099
<b>Total</b>	55,354	260,726	316,080
<b>NET INCOME/(EXPENDITURE)</b>	(32,985)	146	(32,839)
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>	172,713	292	173,005
<b>Total funds carried forward</b>	139,728	438	140,166

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

7. Debtors: amounts falling due within one year

	30.9.21	30.9.20
	£	£
Prepayments and other debtors	<u>23,096</u>	<u>5,048</u>

8. Creditors: amounts falling due within one year

	30.9.21	30.9.20
	£	£
Other creditors and accruals	<u>1,783</u>	<u>1,722</u>

9. Movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	139,728	29,545	169,273
<b>Restricted funds</b>			
Mother's Village Orphanage	438	(438)	-
<b>TOTAL FUNDS</b>	<u>140,166</u>	<u>29,107</u>	<u>169,273</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,108	(95,563)	29,545
<b>Restricted funds</b>			
Mother's Village Orphanage	25,389	(25,827)	(438)
Kindergarten School	836	(836)	-
St Luke's Home Care	584	(584)	-
Prosthetic Limbs	19,294	(19,294)	-
Educational Support	7,864	(7,864)	-
Family Support	12,330	(12,330)	-
Family Homes	18,798	(18,798)	-
Women's Refuge Centre	28,396	(28,396)	-
Cenacolo Community	65,714	(65,714)	-
Mary's Hands	82,462	(82,462)	-
Bread of St Anthony	27,900	(27,900)	-
	<u>289,567</u>	<u>(290,005)</u>	<u>(438)</u>
<b>TOTAL FUNDS</b>	<u>414,675</u>	<u>(385,568)</u>	<u>29,107</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

## 9. Movement in funds - continued

## Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	172,713	(32,985)	139,728
<b>Restricted funds</b>			
Mother's Village Orphanage	-	438	438
Kindergarten School	<u>292</u>	<u>(292)</u>	<u>-</u>
	<u>292</u>	<u>146</u>	<u>438</u>
<b>TOTAL FUNDS</b>	<u><u>173,005</u></u>	<u><u>(32,839)</u></u>	<u><u>140,166</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,369	(55,354)	(32,985)
<b>Restricted funds</b>			
Mother's Village Orphanage	38,624	(38,186)	438
Kindergarten School	320	(612)	(292)
St Luke's Home Care	500	(500)	-
Prosthetic Limbs	50,948	(50,948)	-
Educational Support	5,997	(5,997)	-
Child Sponsorship	1,095	(1,095)	-
Family Support	3,653	(3,653)	-
Family Homes	51,151	(51,151)	-
Women's Refuge Centre	47,087	(47,087)	-
Cenacolo Community	<u>61,497</u>	<u>(61,497)</u>	<u>-</u>
	<u>260,872</u>	<u>(260,726)</u>	<u>146</u>
<b>TOTAL FUNDS</b>	<u><u>283,241</u></u>	<u><u>(316,080)</u></u>	<u><u>(32,839)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	172,713	(3,440)	169,273
<b>Restricted funds</b>			
Kindergarten School	<u>292</u>	<u>(292)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>173,005</u></u>	<u><u>(3,732)</u></u>	<u><u>169,273</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

## 9. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	147,477	(150,917)	(3,440)
<b>Restricted funds</b>			
Mother's Village Orphanage	64,013	(64,013)	-
Kindergarten School	1,156	(1,448)	(292)
St Luke's Home Care	1,084	(1,084)	-
Prosthetic Limbs	70,242	(70,242)	-
Educational Support	13,861	(13,861)	-
Child Sponsorship	1,095	(1,095)	-
Family Support	15,983	(15,983)	-
Family Homes	69,949	(69,949)	-
Women's Refuge Centre	75,483	(75,483)	-
Cenacolo Community	127,211	(127,211)	-
Mary's Hands	82,462	(82,462)	-
Bread of St Anthony	27,900	(27,900)	-
	<u>550,439</u>	<u>(550,731)</u>	<u>(292)</u>
<b>TOTAL FUNDS</b>	<u>697,916</u>	<u>(701,648)</u>	<u>(3,732)</u>

**Mother's Village Orphanage:** Accommodation at Mother's Village is organised in family houses with two carers in each house. The Orphanage needs support for all aspects of daily living; food, clothing, footwear, dental and medical care as well as educational costs. This year we sent £37,421 (€42,840) of which £25,827 (€29,555) was restricted funds. This includes £2,154 (€2,465) raised by David Turner in the London Marathon.

**Kindergarten at Kiseljak:** We do not actively fundraise for the Kindergarten as they are supported by a charity in Ireland. Without that support, they could not pay staff, heating and other utility costs. We sent £836 (€1,000) this year.

**St Luke's Home Care:** We forwarded £584 (€668) in restricted funds to this care in the community project.

**Prosthetic Limbs:** We donated £38,153 (€42,599) of which £19,294 (€22,079) was restricted funds for prosthetic limbs this year. The pandemic caused havoc as the usual fundraising events could not proceed. We organised a "Walk with Me" event which involved 15 amputees. It raised awareness of the plight of amputees in a country whose government does not support civilian amputees, even those who are damaged by landmines and other weapons of war.

**Educational Support:** Our support of university students cost £23,212 (€26,505) of which £7,864 (€8,999) was restricted funds. We aim to support good students who are capable of achieving a degree. We send approximately £1,748 (€2,000) per student per year, depending on circumstances. One of the students graduated in Special Needs Teaching, one in Law, one in Engineering and one in Speech Therapy. The Special Needs teacher and the Engineer have both found jobs which is good news for their families as well as for our donors who funded their educational costs.

One young lady gained her degree in Biology & Chemistry. She got a job in the local hospital and they are funding one further term of studies at university. Another graduated with a Masters in Environmental and Public Health but marriage and motherhood have put her career on hold for now.

The pandemic drove one bright student to Germany to look for work to help his parents and siblings. We now support two sisters; one of whom is studying Medicine and the other is doing her Masters so she can teach Science. An Associate Professor, an orphan raised at Mother's Village, is in the final year of his Phd in Social Sciences. We paid €2,500 per year for three years for this impressive young man.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

9. Movement in funds - continued

**Family Support:** We offer support to families in need. The main reasons for their poverty are high unemployment, limited education, limited opportunities, nepotism and post-traumatic stress disorder. During the pandemic, the welfare system seems to be failing as many poor families have been left without the usual monthly payments of £30 - £35 (€40). We are supported 15 families in this difficult year and sent £22,672 (€26,302) of which £12,330 (€14,110) was restricted funds. Six of those families are regularly helped by our funds.

**Family Homes:** This year we helped seven families with refurbishment of homes. These people lived in awful conditions, many without water, toilet facilities or electricity. Some had no proper roof or insulation to protect them from the extremes of heat and cold.

One of the families was affected by mental health and unable to improve their living conditions. Another project involved a new mother who was diagnosed with cancer and abandoned by the father. She and her young baby were left in a house with a leaking roof and no insulation whatever.

One elderly couple were refugees who had been housed in charity-built, unfinished houses. With very little income, they did not have the funds to improve the buildings. They can now live out their days in a degree of comfort. Another family of seven lived in two different buildings riddled with damp and dangerous to health.

We replaced the roof on a house for a family of five and completely refurbished a house where a 90 year old lady lived with a son and daughter. They lived on €60 per month benefits; the roof was badly damaged and there was no water or electricity connected. Now they have their own bathroom and a comfortable home. This work was shared with a local charity as together we achieve more. In this financial year we spent £42,637 (€48,750) of which £18,798 (€21,511) was restricted funds, all of which was life-changing for the families.

**Mother Krispina Women's Refuge:** This refuge was facing closure for the same reasons as the Cenacolo above. They owed over €4,000 to utility companies. We were asked to help and, thanks to the generosity of our donors, have sent them £28,495 (€32,514) of which £28,396 (€32,495) was restricted funds. The Franciscan Sisters and staff treat these victims of abuse as family and continue to support them, financially and emotionally, long after they have moved on with their lives. The directors and our donors are honoured to be able to support this work.

**Cenacolo Community:** We were asked during our last financial year to help this community of about 80 people. There are 70+ such communities around the world. The Cenacolo has been described by the WHO (World Health Authority) as the best addiction recovery programme in existence. Not all residents are addicts; some have joined the community because they have lost their way in life.

They rely on donations for survival. Due to the lack of pilgrims who visit to hear testimonies, make donations and buy books and gifts from their shop, they had no income. Our efforts via social media and the generosity of donors resulted in £69,146 (€80,045) of which £65,714 (€75,200) was restricted funds raised for them in this financial year. They are hugely grateful and see God's goodness flowing to them through our kind donors.

**Mary's Hands (Marijine Ruke):** This is a local organisation which was set up a few years ago to help the poor and marginalised. There is one paid office worker and up to 100 volunteers who deliver food to the needy at least once a month. They also provide clothing, shoes, medicine and furniture. They provide transport to and from hospitals and have done many house refurbishments when they have volunteers with suitable skills. This year we have sent £87,458 (€100,000) of which £82,462 (€94,365) was restricted funds. Our donors have responded generously to requests from Mary's Hands and from Arthur McCluskey Foundation via facebook.

**Bread of St Anthony (Kruh Sv Ante):** This is a Franciscan humanitarian aid organisation which was founded in 1896 to help the poor. They support those in need in many ways, including enabling ethnically cleansed refugees to reclaim and return to their homes and land. They have two Public Kitchens in Sarajevo and a third in Vares which feed up to 1,000 people EVERY DAY! One of those Public Kitchens, in Dobrinje, was developed some years ago with funds from this charity.

They also have Education at the centre of their charism and developed a Student Accommodation building in Sarajevo. We supported the restoration of their famous school in Visoko. They provide psychological support for victims of PTSD and their Addiction Rehabilitation Programme is very successful. Their leaflet can be read on our website, [www.arthurmc.com](http://www.arthurmc.com). We sent £34,954 (€40,000) of which £27,900 (€31,927) was restricted funds this year.

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021**

**10. Related party disclosures**

All of the charity's administration costs, which amounted to £3,144 (€3,598) (2020 - £3,186 (€3,504)) were paid by the trustees of the charity allowing every penny received to be used for the poor of Bosnia Herzegovina.