

REGISTERED CHARITY NUMBER: 1084065

THE MANOUKIAN CHARITABLE FOUNDATION

Financial Statements for the Year Ended 31 December 2023

Xeinadin Audit Limited
Chartered Accountants and Statutory Auditors
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

THE MANOUKIAN CHARITABLE FOUNDATION

**Contents of the Financial Statements
for the year ended 31 December 2023**

	Page
Report of the Trustees	1 to 3
Report of the Independent Auditors	4 to 6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 16
Detailed Statement of Financial Activities	17

THE MANOUKIAN CHARITABLE FOUNDATION

Report of the Trustees for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 objects of the Charity are the promotion of general charitable purposes; the Trustees give particular emphasis to projects with medical, educational or cultural aspects and those that relate to Armenian matters, although they consider applications for other charitable purposes. This policy is reflected in the type and level of donation as disclosed in note 4 to the Accounts.

Grantmaking

Requests for grants are received through personal contacts of the Settlor and the Trustees.

As stated above, applications are considered on the basis of whether they meet the general aims of the Foundation and the nature of the project concerned. The Foundation will consider providing assistance to projects that may be partly funded by others if this will enable the project to proceed. The Trustees have tended to give greater consideration to educational, environmental and cultural projects as well as those which are intended to relieve poverty, illness and suffering.

ACHIEVEMENT AND PERFORMANCE

The charity received grants of £1,150,360 (2022: £1,511,308) in the year. During the year £1,448,181 (2022: £840,291) of grants and donations to other charities and good causes were made. The Trustees continue to seek to maintain a low cost ratio within the Charity.

Donations and grants made can be broken down as follows:

	£
Social Services and Relief	618,925
Environmental	500,000
Religious	106,269
Medical Research and care	90,821
Education	132,166

FINANCIAL REVIEW

Investment policy and objectives

The Foundation has received grants for its general charitable purposes, which it has allocated to general and designated funds and has disbursed these throughout the year.

Given current low interest rates, the Trustees have taken the view that there would be no material benefit in maintaining spare resources on deposit, and therefore for administrative ease, all funds are held on current account pending disbursement.

The Trustees intend to pursue similar policies with respect to grant making in 2024 and do not anticipate any significant deviation in the pattern of donations.

THE MANOUKIAN CHARITABLE FOUNDATION

Report of the Trustees for the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Manoukian Charitable Foundation is constituted under a trust deed dated 8th March 2000 and is a registered Charity no 1084065. Over the years the Charity has received gifts from sources associated with the Manoukian Family and does not actively fundraise from third parties.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Trustees who have served during the year and those who are currently in office are set out below. The initial Trustees were appointed by the Settlor and any subsequent appointments are made by the Trustees. There is no set period for which the Trustees are due to serve. The Trustees meet at least once per year, and decide on any matters that involve the Charity in a commitment with a duration greater than one year. Grant approval is made by discussion between the Trustees. The day-to-day running of the Charity is dealt with by one of the Trustees, Mr Steven Press.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1084065

Principal address

St. Yeghiche Armenian Church
Cranley Gardens
London
SW7 3BB

Trustees

Mrs T Manoukian
S Press
Dr A Sarkissian

Auditors

Xeinadin Audit Limited
Chartered Accountants and Statutory Auditors
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Solicitors

Bryan Cave Leighton Paisner
Governors House
5 Laurence Pountney Hill
London
EC4R 0BR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

THE MANOUKIAN CHARITABLE FOUNDATION

Report of the Trustees for the year ended 31 December 2023

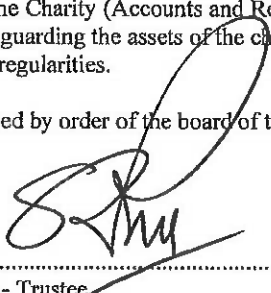
STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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


.....
S Press - Trustee

**Report of the Independent Auditors to the Trustees of
The Manoukian Charitable Foundation**

Opinion

We have audited the financial statements of The Manoukian Charitable Foundation (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of The Manoukian Charitable Foundation

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and the related disclosures made by the directors.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosure in the financial statements or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
The Manoukian Charitable Foundation**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit

Xeinadin Audit Limited
Chartered Accountants and Statutory Auditors
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date: 7 October 2024

THE MANOUKIAN CHARITABLE FOUNDATION

**Statement of Financial Activities
for the year ended 31 December 2023**

		2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,150,360	1,511,308
EXPENDITURE ON			
Charitable activities	3		
Grant Making and associated activities		1,527,718	918,659
NET INCOME/(EXPENDITURE)		(377,358)	592,649
RECONCILIATION OF FUNDS			
Total funds brought forward		807,357	214,708
TOTAL FUNDS CARRIED FORWARD		429,999	807,357

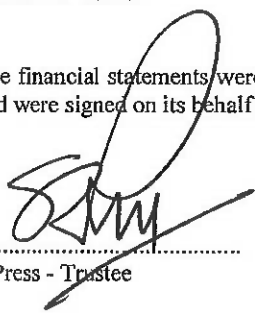
The notes form part of these financial statements

THE MANOUKIAN CHARITABLE FOUNDATION

**Balance Sheet
31 December 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		435,279	812,157
CREDITORS			
Amounts falling due within one year	9	(5,280)	(4,800)
NET CURRENT ASSETS		<u>429,999</u>	<u>807,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		429,999	807,357
NET ASSETS		<u>429,999</u>	<u>807,357</u>
FUNDS	10		
Unrestricted funds		<u>429,999</u>	<u>807,357</u>
TOTAL FUNDS		<u>429,999</u>	<u>807,357</u>

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


.....
S Press - Trustee

7th October 2024

The notes form part of these financial statements

THE MANOUKIAN CHARITABLE FOUNDATION

**Cash Flow Statement
for the year ended 31 December 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(376,314)	596,394
Interest paid		(564)	(565)
Net cash (used in)/provided by operating activities		<u>(376,878)</u>	<u>595,829</u>
 Change in cash and cash equivalents in the reporting period		 <u>(376,878)</u>	 <u>595,829</u>
Cash and cash equivalents at the beginning of the reporting period		<u>812,157</u>	<u>216,328</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>435,279</u></u>	 <u><u>812,157</u></u>

The notes form part of these financial statements

THE MANOUKIAN CHARITABLE FOUNDATION

**Notes to the Cash Flow Statement
for the year ended 31 December 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(377,358)	592,649
Adjustments for:		
Interest paid	564	565
Increase in creditors	480	3,180
Net cash (used in)/provided by operations	<u>(376,314)</u>	<u>596,394</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	812,157	(376,878)	435,279
	<u>812,157</u>	<u>(376,878)</u>	<u>435,279</u>
Total	<u>812,157</u>	<u>(376,878)</u>	<u>435,279</u>

The notes form part of these financial statements

THE MANOUKIAN CHARITABLE FOUNDATION

Notes to the Financial Statements for the year ended 31 December 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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 Charities Act 2011. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from 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.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Grants	1,150,360	1,511,308

Grants received, included in the above, from CAF America totalled £1,150,360 in 2023 (2022:£1,511,308).

THE MANOUKIAN CHARITABLE FOUNDATION

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Grant Making and associated activities	76,837	1,448,181	2,700	1,527,718

4. GRANTS PAYABLE

	2023 £	2022 £
Grant Making and associated activities	1,448,181	840,291

Total grants paid during the year was as follows:

	Designated fund £	General fund £	2023 £	2022 £
St Yeghiche Armenian Church Parish	40,000	-	40,000	40,000
Church property and liability insurance	33,889	-	33,889	35,232
Mission Enfrance	11,150	-	11,150	9,885
The Paperweight Trust	25,000	-	25,000	10,000
Church fire alarm system	22,380	-	22,380	-
Individual	10,000	-	10,000	10,000
Association des Amis des Nouvelles d'Armenie	-	-	-	21,963
Chronic Care Centre	83,340	-	83,340	-
Institute for Cancer Vaccines and Immunotherapy	1,000	-	1,000	1,000
Chain of Hope	50,000	-	50,000	50,000
Kelna 3Ayleh	80,314	-	80,314	86,543
The Caring Family Foundation	500,000	-	500,000	-
Scholarships	56,437	-	56,437	67,579
Action Innocence	270,525	-	270,525	203,510
Kayane Tambulian Medical Treatment	6,480	-	6,480	-
Coc Akdedian Accomodation Vienna	4,580	-	4,580	-
Music in Secondary School Trust	50,000	-	50,000	-
Oriel College	10,000	-	10,000	-
Lady Garden Foundation	-	-	-	4,314
TO Foundation	83,448	-	83,448	77,334
Elton John Aids Foundation	-	-	-	56,500
Just Giving Cancer Research	-	-	-	100
The Armenian Church Trust (UK)	-	-	-	100,000
Naked Heart France	-	-	-	45,528
Naked Heart Switzerland	89,538	-	89,538	-
JEBID	20,100	-	20,100	20,803
	1,448,181	-	1,448,181	840,291

THE MANOUKIAN CHARITABLE FOUNDATION

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

5. SUPPORT COSTS

	Governance costs
	£
Grant Making and associated activities	<u>2,700</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	67,330	65,330
Social security costs	<u>6,781</u>	<u>6,866</u>
	<u>74,111</u>	<u>72,196</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable activities	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>1,511,308</u>
EXPENDITURE ON	
Charitable activities	
Grant Making and associated activities	<u>918,659</u>
NET INCOME	592,649
RECONCILIATION OF FUNDS	
Total funds brought forward	214,708

THE MANOUKIAN CHARITABLE FOUNDATION

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

TOTAL FUNDS CARRIED FORWARD

807,357

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Other creditors

5,280

4,800

10. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	24,333	-	24,333
Designated fund	783,024	(377,358)	405,666
	<u>807,357</u>	<u>(377,358)</u>	<u>429,999</u>
TOTAL FUNDS	<u>807,357</u>	<u>(377,358)</u>	<u>429,999</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Designated fund	1,150,360	(1,527,718)	(377,358)
	<u>1,150,360</u>	<u>(1,527,718)</u>	<u>(377,358)</u>
TOTAL FUNDS	<u>1,150,360</u>	<u>(1,527,718)</u>	<u>(377,358)</u>

THE MANOUKIAN CHARITABLE FOUNDATION

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	24,333	-	24,333
Designated fund	190,375	592,649	783,024
	<u>214,708</u>	<u>592,649</u>	<u>807,357</u>
TOTAL FUNDS	<u>214,708</u>	<u>592,649</u>	<u>807,357</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Designated fund	1,511,308	(918,659)	592,649
	<u>1,511,308</u>	<u>(918,659)</u>	<u>592,649</u>
TOTAL FUNDS	<u>1,511,308</u>	<u>(918,659)</u>	<u>592,649</u>

Designated Fund

The designated fund was established to meet expenditure relating to St Yeghiche Armenian Church, Cranley Gardens, London SW7. Following further discussions with CAF America, the usage of the Fund was expanded to include general charitable purposes.

11. CONTINGENT LIABILITIES

Income received in prior years totalling £1,212,814 will need to be repaid to the donor if future income levels are in excess of expenditure. As there is no obligation to pay except in those specific circumstances the amount has previously been included as income and no provision is made for any potential repayment of this amount.

THE MANOUKIAN CHARITABLE FOUNDATION

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

THE MANOUKIAN CHARITABLE FOUNDATION

**Detailed Statement of Financial Activities
for the year ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	1,150,360	1,511,308
Total incoming resources	1,150,360	1,511,308
EXPENDITURE		
Charitable activities		
Wages	67,330	65,330
Social security	6,781	6,866
Professional charges	182	807
Accountancy	1,980	1,800
Bank charges	564	565
Grants to institutions	1,438,181	830,291
Grants to individuals	10,000	10,000
	1,525,018	915,659
Support costs		
Governance costs		
Auditors' remuneration	2,700	3,000
Total resources expended	1,527,718	918,659
Net (expenditure)/income	(377,358)	592,649

This page does not form part of the statutory financial statements